Home Accounts of the Govt. of India, 1904-05, 1905-06, 1912-13 and 1913-14

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HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Government of India Act, 1858, Section 53.)

Ordered, by The House of Commons, *to be Printed*, 10 *May* 1906.

134464

1904-05; 1905-06; ~~1911-12~~ 1912-13, 1913-14;

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India Office,
10 May 1906.

ARTHUR GODLEY,
Under Secretary of State for India.

No. 1.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£	s.	d.	£	s.	d.	£	s.	d.
Balance on the 1st April 1904							7,294,782	3	5
REVENUE:									
INTEREST:									
Interest realised from investment of Cash Balance, &c.	159,976	7	2						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	494	16	9						
				160,471	3	11			
TELEGRAPH:									
Indo-European Telegraph:									
Message Revenue	3,978	5	11						
Miscellaneous Receipts	156	8	1						
				4,134	14	–			
MINT:									
Proceeds of sale of Indian Coins, sent to this country for assay, &c.				46	8	8			
MARINE:									
Sum received from the Admiralty on account of the sale of the Gunboats "Assaye" and "Plassey"				4,000	–	–			
MEDICAL:									
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance				1,104	9	7			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale proceeds of books, maps, &c.				617	4	2			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
	£	s.	d.						
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company	11,530	14	9						
Subscriptions in respect of the India Office Provident Fund	1,452	15	11						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund	2,112	8	2						
Madras Civil Service Annuity Fund	303	11	10						
Bombay Civil Fund: Annuity Branch	314	17	1						
Bengal Civil Fund	354	–	–						
Madras Civil Fund	8	4	3						
Bombay Civil Fund: Provident Branch	456	12	1						
Bengal Military Orphan Society	13,714	11	4						
Bengal Military Fund	19,448	1	7						
Madras Military Fund	8,506	3	3						
Bombay Military Fund	6,708	11	4						
Madras Medical Fund	73	13	6						
Indian Navy Fund	421	2	3						
	52,421	16	8						
Subscriptions towards Indian Civil Service Family Pensions	7,642	13	8						
				73,048	1	–			
Carried forward £				243,422	1	4	7,294,782	3	5

No. 1.

of the GOVERNMENT of *India*, from 1st April 1904 to 31st March 1905.

DISBURSEMENTS.

EXPENDITURE:

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	442 13 3	
Stores for India: Printing plant, &c.	432 9 11	
		875 3 2
OPIUM: Stores for India: for the Behar and Benares Opium Agencies		2,309 17 11
SALT: Stores for India: Weighing Machines, &c.		918 5 6
STAMPS: Stores for India		38,762 14 7
EXCISE:		
Passage to India of Officers on appointment, &c.	308 1 9	
Stores for India: Scientific Apparatus, &c.	533 – –	
		841 1 9
CUSTOMS:		
Deputation Allowance, &c., of Officers investigating the systems of collection in various countries	184 5 4	
Stores for India: Weighing Machines, &c.	163 14 2	
		347 19 6
FOREST:		
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,378 10 5	
Stores for India: Machinery for the Andaman Islands, &c.	3,235 5 3	
		4,613 15 8

INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13 TO RAILWAYS):

	£ s. d.	£ s. d.	£ s. d.
Interest on Loans contracted in England:*			
India 3½ per Cent. Stock		1,813,059 3 4	
India 3 per Cent. Stock	1,049,070 15 4		
Less—Chargeable against Companies on Advances (*see* page 13)	237,306 17 1		
		811,763 18 3	
India 2½ per Cent. Stock		278,771 2 6	
India 5 per Cent. Stock (accrued prior to 5th July 1880)		69 13 7	
India Bills (Discount on issue)		12,758 15 –	
		2,916,422 12 8	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised:			
Investment in 20,614*l.* 8*s.* 2*d.* India 3½ per Cent. Stock of the sum applicable to this purpose		21,496 12 10	
Discount on the issue of 2,500,000*l.* India 3 per Cent. Stock		107,245 13 7	
			3,045,164 19 1
POST OFFICE:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		104,486 15 –	
Stores for India		48,546 14 6	
			153,033 9 6
Carried forward		£	3,246,867 6 8

* Total Interest on Loans contracted in England:—

	£ s. d.
India 3½ per Cent. Stock	2,196,270 18 6
India 3 per Cent. Stock	1,560,190 10 8
India 2½ per Cent. Stock	297,287 6 6
India 5 per Cent. Stock (prior to 5th July 1880)	69 13 7
India Bills	12,758 15 –
East Indian Railway Debenture Stock	64,604 4 10
Eastern Bengal Railway Debenture Stock	13,946 6 10
South Indian Railway Debenture Stock	19,124 19 –
Great Indian Peninsula Railway Debentures and Debenture Stock	128,084 5 –
£	4,292,336 19 11

Charged in the Account as follows:—	£ s. d.	£ s. d.
Under Interest on Ordinary Debt (as above)		2,916,422 12 8
Under Railway Revenue Account (page 13):		
State Railways—Interest on Debt	1,141,439 9 11	
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12)	2,831 19 9	
	1,138,607 10 2	
State Railways—Interest chargeable against Companies on Advances	237,306 17 1	
		1,375,914 7 3
£		4,292,336 19 11

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -		243,422 1 4	7,294,782 3 5
RECEIPTS—*continued.*			
REVENUE—*continued.*			
MISCELLANEOUS:			
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office -	845 14 –		
Conscience Money - - - - - - -	5 – –		
Miscellaneous Fees, &c. - - - - - -	311 14 1		
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - -	114 4 3		
	1,276 12 4		
Miscellaneous Receipts connected with the supply of Stores to India:			
Recoveries in respect of Stores lost in transit to India - £ 1,155 3 2			
Sale proceeds of sawdust, &c. 94 18 –			
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon - - 57 – –			
	1,307 1 2		
RAILWAYS:		2,583 13 6	
STATE RAILWAYS:			
East Indian Railway: Rent of premises occupied by the Company - - - - - - -	230 – –		
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1903 - £ 1,751 4 –			
Southern Punjab Railway: Government share of surplus profits for the year 1903 - 7,774 5 4			
	9,525 9 4		
OTHER PUBLIC WORKS:		9,755 9 4	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Fees and Caution Money received from Students - - - - - - - -	22,205 10 –		
Receipts for testing-work done in the Laboratories; and sale proceeds of provisions, farm produce, &c. - - - - - -	4,023 10 7		
		26,229 – 7	
ARMY:			
Effective.			
Contribution by the Imperial Government in respect of			
Cost of the Transport of Troops - - - - - £ 130,000 – –			
Military Charges for Aden - 100,000 – –			
	230,000 – –		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:			
Clothing and Necessaries - £ 19,815 3 11			
Ordnance and Miscellaneous - 17,393 3 10			
	37,208 7 9		
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c.	58,950 6 6		
Passage of Officers and Troops: Recoveries on account of messing - - - - - - -	192 7 6		
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - -	840 – –		
Discharge Purchase Money - - - - -	136 – –		
	327,327 1 9		
Non-Effective.			
Subscriptions towards Indian Military Service Family Pensions - - - - - - -	26,786 9 6		
		354,113 11 3	
Carried forward - - - £		636,103 16 –	7,294,782 3 5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward				3,246,867 6 8
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue:				
Message Revenue	55,252 9 11			
Joint Purse Agreement	*65,427 15 2*			
Australasian Message Fund	12,338 7 2			
Other Payments:		2,163 1 11		
Absentee allowances	1,285 5 7			
Expenses of Constantinople Office	366 9 3			
Contingencies	877 17 9			
Stores	17,142 15 –			
		19,672 7 7		
			21,835 9 6	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39			18,027 – –	
Indian Telegraph Department:		£ s. d.		
Absentee allowances		3,943 15 4		
Pay and Expenses of Delegate to the International Congress of Electricity at St. Louis, passage to India of Officers of the Department on appointment, &c.		620 15 8		
			4,564 11 –	
			44,427 – 6	
Telegraph Lines in India—Stores for India			148,365 9 10	
				192,792 10 4
MINT:				
Purchase of sets of Coins of various Countries for use in India, &c.			629 7 11	
Cost of assay of Indian Coins			19 10 –	
			648 17 11	
Stores for India			13,709 12 4	
				14,358 10 3
GENERAL ADMINISTRATION:				
England.				
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, two Members of the London Medical Board, &c.		£ s. d. 131,891 10 4		
Auditor and Assistants, under the Government of India Act, 1858, s. 52		7,168 16 7		
Store Department: Wages of artificers and labourers, commission of professional inspectors, travelling expenses, rates and taxes, repairs, supplies, &c.		27,025 5 7		
Law Charges		224 16 5		
Bank of England and Bank of Ireland for management of debt		47,834 3 2		
Postage of despatches to India		453 2 11		
Telegrams to India		5,723 – –		
Office Contingencies: Rates, taxes, furniture and repairs, coal, gas, electric lighting, books, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and various petty charges		13,933 17 11		
India.			234,254 12 11	
Allowance to the Governor-General for passages of himself and family from India		650 – –		
Balance of Salary of a Member of the Council of the Governor General		216 8 9		
Passage, &c., of Officers on appointment to Departments in India		295 9 –		
Books and Newspapers supplied to India, not invoiced as Stores		1,021 12 2		
			2,183 9 11	
			236,438 2 10	
Stores for India: Currency Notes, &c.			35,798 8 2	
				272,236 11 –
Carried forward			£	3,726,254 18 3

No. 1.— Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	636,103	16	–	7,294,782	3	5
Receipts—*continued.*						
Carried forward - - - £	636,103	16	–	7,294,782	3	5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£ s. d.	£ s. d.
Brought forward		3,726,254 18 3
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
LAW AND JUSTICE:		
Passage and Outfit Allowance of a Judge of the High Court, North-Western Provinces	300 – –	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	180 6 3	
	480 6 3	
Stores for India	18 15 7	
		499 1 10
POLICE:		
Passage to India of Assistant Superintendents on appointment, &c.		622 5 1
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,115 6 8	
Allowances of Marine Officers whilst under instruction	1,666 4 1	
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c.	1,316 13 4	
	103,098 4 1	
Stores for India (including 103,944*l*. 6*s*. on account of the cost of the R.I.M.S. "Dufferin")	189,420 14 1	
		292,518 18 2
EDUCATION:		
Passage to India of Educational Officers on appointment, &c.	1,010 13 1	
Scholarships to enable Natives of India to pursue their education in this country	1,951 1 2	
Deputation Allowance of Officers while studying educational methods in this country, &c.	2,102 3 6	
		5,063 17 9
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment		390 4 1
MEDICAL:		
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	3,151 8 1	
Contribution to the Tropical Disease Research Fund	500 – –	
Grant to the Committee for Plague Investigation in India	1,250 – –	
Pay, Passage, &c., of Medical Officers in connection with the Plague, Allowances while on Study Leave, &c.	1,294 5 5	
		6,195 13 6
POLITICAL:		
Contribution towards the Mission to the Court of Persia and Minor Consulates	1,293 19 10	
Subsidy to the Imperial Bank of Persia on account of the Branch in Seistan	1,500 – –	
Passage of an Officer employed in connection with the Delimitation of the Aden frontier	34 – –	
Moiety of payments in connection with Explorations in Western China	529 18 1	
Cost of insignia of Indian Orders, &c.	391 3 –	
	3,749 – 11	
Stores for India: Presentation Articles	344 16 9	
		4,093 17 8
Carried forward £		4,035,638 16 4

No 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -	636,103	16	–	7,294,782	3	5
Receipts—*continued.*						
Carried forward - - - £	636,103	16	–	7,294,782	3	5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - -	-	-	-	4,035,638	16	4
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character - - -	2,294	7	2			
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India" - - - - - - - -	980	7	3			
Expenses attending the preparation of the "Fauna Indica" - - -	1,009	19	8			
Expenses in connection with the publication of the "Flora of Bombay" - - - - - - - - - - - -	246	17	6			
Contingent expenses of the India Museum Collection at Kew - -	442	14	–			
Preparation of Tide Tables for Indian Ports - - - - - -	1,218	10	4			
Expenses incurred in connection with the Indian Section of the Imperial Institute - - - - - - - - - - -	1,751	6	3			
Remuneration to Officers and others specially employed, and miscellaneous expenditure - - - - - - - - - -	4,450	4	3			
	12,394	6	5			
Stores for India - - - - - - - - £ 22,093 19 1						
Ditto Re-organisation - - - - £ 403 4 1						
	22,497	3	2			
				34,891	9	7
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh - -	9,692	2	–			
Members of the Bengal Nizamut Family - - - - - -	980	–	–			
				10,672	2	–
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
Indian Civil Service - - - - - - - - - -	88,301	8	11			
Military Officers in Civil employ - - - - - - - -	71,707	–	10			
Uncovenanted Service - - - - - - - - -	49,617	18	7			
Bengal Pilot Service - - - - - - - - -	1,711	6	3			
Royal Indian Marine - - - - - - - - -	7,354	4	5			
				218,691	19	–
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services - - -	8,912	7	1			
Pensions on retirement of Officers of the following classes :—						
India Office:						
Superannuation - - - - - - £ 27,325 8 11						
Compensation (on reduction of staff) - - 12,836 6 10						
Compassionate - - - - - - - 2,672 7 9						
	42,834	3	6			
Judges of the High Courts in India - - - - - - -	36,956	17	11			
Bishops of Calcutta and Bombay - - - - - -	2,300	–	–			
Uncovenanted Service of India - - - - - - - -	408,901	12	10			
Bengal Pilot Service - - - - - - - -	6,257	6	5			
Royal Indian Marine - - - - - - - -	12,732	10	3			
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished :—						
St. Helena Establishment - - - - £ 59 – –						
Home Establishment, pensions granted prior to 1858 - - - - - - - - 561 – –						
Indian Navy - - - - - - - 7,042 8 8						
	7,662	8	8			
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - -	11,282	18	–			
Pensions payable in respect of the India Office Provident Fund - -	3,354	16	2			
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - - - -	5,774	–	1			
Compassionate and Miscellaneous Pensions - - - - -	8,796	3	6			
	555,765	4	5			
Gratuities - - - - - - - - - - - - -	1,888	12	8			
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - - -	674	11	8			
Carried forward - - £	558,328	8	9	4,299,894	6	11

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	636,103	16	–	7,294,782	3	5
RECEIPTS—*continued.*						
Carried forward - - £	636,103	16	–	7,294,782	3	5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				558,328 8 9	4,299,894	6 11
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
SUPERANNUATION ALLOWANCES AND PENSIONS—*cont.*						
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund;						
Bengal Civil Service Annuity Fund	350,284	1	6			
Madras Civil Service Annuity Fund	97,556	17	10			
Bombay Civil Fund: Annuity Branch	99,589	1	10			
Bengal Civil Fund	151,683	7	5			
Madras Civil Fund	60,055	–	7			
Bombay Civil Fund: Provident Branch	41,606	17	10			
Bengal Military Orphan Society	57,783	11	5			
Bengal Military Fund	215,792	5	3			
Madras Military Fund	188,546	16	8			
Bombay Military Fund	104,849	18	1			
Bengal Medical Retiring Fund	9,548	15	11			
Madras Medical Fund	58,395	6	4			
Bombay Medical Retiring Fund	1,762	14	2			
Indian Navy Fund	16,402	5	11			
				1,453,857 – 9		
Indian Civil Service Family Pensions				7,254 2 11	2,019,439	12 5
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.				7,332 17 10		
Stores for India				95,468 12 11		
					102,801	10 9
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service				8,149 15 10		
Composition in lieu of Stamp Duty on India Bills				200 – –		
Contribution towards the expenses of the International Tariffs Bureau, at Brussels				197 16 3		
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				250 – –		
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave				115 1 3		
Relief to distressed Natives of India				80 10 4		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, &c.)				360 5 –		
Sundries				13 12 8		
				9,367 1 4		
Miscellaneous Charges connected with the supply of Stores to India:						
Fines and Penalties incurred by Contractors in providing Stores and Freight (refunds in excess of receipts)	£ 325	s. 3	d. 7			
Commission on Freight, Lighterage, Dock Dues, Stores in reserve, Packing, &c.	18,210	8	1			
Cost of Stores lost in transit to India, General Average, &c.	38,083	4	11			
				56,618 16 7		
					65,985	17 11
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE RAILWAYS:						
Payments to the Madras Railway Company for the construction of Famine Railways					18,691	3 –
Carried forward				£	6,506,812	11 –

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward - - - £ 636,103 16 – | £ 7,294,782 3 5

Receipts—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	Great Indian Peninsula Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
State Railways—Interest on Debt:							
On India 3½ per Cent. Stock issued in redemption of portion of Annuity and Debenture Stock, and outstanding -	215,648 9 8	18,631 7 8	150,180 16 2	–7,148 18 4*	—	—	
„ „ 3 „ „ „ „ Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	7,223 2 8	6 17 –	–496 12 –†	309,990 16 8	119,386 13 8	74,508 17 4	
„ „ 2½ „ „ „ „ Debentures and Debenture Stock - - - -	—	—	—	10,892 11 –	7,623 13 –	—	
„ Railway Debenture Stock and Debentures - - - - - - - -	64,804 4 10	13,946 6 10	—	—	19,124 19 –	128,084 5 –	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised:							
Investment in £2,714 12 7 India 3½ per Cent. Stock of the sum applicable to this purpose - - - -	—	—	—	2,831 19 9	—	—	
	287,475 17 2	32,484 11 6	149,684 4 2	322,566 9 1	146,635 5 8	202,593 2 4	1,141,439 9 11
State Railways—Annuities in purchase of Railways (including Sinking Funds):							
Interest in lieu of Deferred Annuity:							
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - - - - - - - - -	262,000 – –	—	—	—	—	—	
Annuities:							
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company - - - - - - - -	843,811 5 –	—	—	—	—	—	
„ „ 1957 „ „ 6*l.* 3*s.* 4·79*d.* „ - - - - - - - -	—	116,818 15 6	—	—	—	—	
„ „ 1958 „ „ 5*l.* 3*s.* 3·141*d.* „ „ „ - - - - - - -	—	—	371,213 16 4	—	—	—	
„ „ 1948 „ „ 6*l.* 13*s.* 6·776*d.* „ „ „ - - - - - - -	—	—	—	—	—	1,268,508 11 –	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State -	1,374 12 6	128 19 2	61 10 10	—	—	64 10 1	
Sinking Funds created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):							
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—							
In £37,434 19 2 India 3½ per Cent. Stock - - - - - - - - - -	38,941 6 8	—	—	—	—	—	
„ 3,252 3 1 „ 3½ „ „ - - - - - - - - - -	—	3,384 18 6	—	—	—	—	
„ 27,020 19 8 „ 3½ „ „ - - - - - - - - - -	—	—	28,499 4 10	—	—	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—							
In £41,581 10 3 India 3½ per Cent. Stock - - - - - - - - - -	43,538 4 5	—	—	—	—	—	
„ 2,639 9 10 „ 3½ „ „ - - - - - - - - - -	—	2,765 1 11	—	—	—	—	
„ 21,214 9 8 „ 3½ „ „ - - - - - - - - - -	—	—	22,222 10 8	—	—	—	
£133,123 11 8							
£135,838 4 3 India 3½ per Cent. Stock purchased and cancelled.							
	1,195,665 7 7	123,097 15 –	421,997 2 8	—	—	1,268,573 1 1	3,009,333 6 4
£	1,483,141 4 9	155,582 6 6	571,681 6 10	322,566 9 1	146,635 5 8	1,471,166 3 5	4,150,772 16 8

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

Carried forward - - £ 636,103 16 – | 7,294,782 3 5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued.*

			£ s. d.
		Brought forward - -	6,506,812 11 –
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
RAILWAY REVENUE ACCOUNT:		£ s. d.	
STATE RAILWAYS — INTEREST ON DEBT: (*See* Details on opposite page.)	£ s. d.		
East Indian Railway - - - - -	287,475 17 2		
Eastern Bengal Railway - - - -	32,484 11 6		
Scinde Punjab and Delhi Railway - -	149,684 4 2		
Oude and Rohilkund Railway - - -	322,566 9 1		
South Indian Railway - - - -	146,635 5 8		
Great Indian Peninsula Railway - - -	202,593 2 4		
		1,141,439 9 11	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)			
East Indian Railway - - - - -	1,195,665 7 7		
Eastern Bengal Railway - - - -	123,097 15 –		
Scinde Punjab and Delhi Railway - -	421,997 2 8		
Great Indian Peninsula Railway - -	1,268,573 1 1		
		3,009,333 6 4	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
*Bengal Central Railway - - - - -	16,250 – –		
Bengal-Nagpur Railway - - - - -	89,700 – –		
Bombay Baroda and Central India Railway	2,172 12 1		
Great Indian Peninsula Railway - -	13,812 10 –		
Indian Midland Railway - - - -	46,150 – –		
Southern Mahratta Railway - - -	69,221 15 –		
		237,306 17 1	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway - - - - -	88,216 15 –		
*Bengal Central Railway - - - - -	17,500 – –		
Bengal-Nagpur Railway - - - - -	273,714 – –		
Burma Railways - - - - - -	87,500 – –		
East Indian Railway - - - - -	200,007 10 –		
Great Indian Peninsula Railway - - -	77,250 – –		
Indian Midland Railway - - - -	218,590 10 –		
Southern Mahratta Railway - - - -	208,193 – –		
South Indian Railway - - - -	65,000 – –		
		1,235,971 15 –	
GUARANTEED COMPANIES—INTEREST:			
Bombay Baroda and Central India Railway	476,723 5 8		
Madras Railway - - - - - -	568,419 12 –		
		1,045,142 17 8	
			6,669,194 6 –
IRRIGATION:			
MINOR WORKS AND NAVIGATION: Stores for India - - - - - -			1,997 10 8
OTHER PUBLIC WORKS:			
MILITARY WORKS: Stores for India - - - - - -		49,641 – 1	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College:			
Salaries of President, Professors, &c.; wages of servants; provisions, and contingent expenses; and Continental Tour of Forest Students - -	£ s. d. 27,629 15 8		
Refund of Caution Money to Students - - -	195 – –		
	27,824 15 8		
Cost of alterations and additions to the College Buildings, &c. - - -	354 13 5		
		28,179 9 1	
Salaries and expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College -		406 2 3	
Passage to India of Assistant Engineers on appointment - - - - - - -		885 16 5	
Carried forward - - - - £		29,471 7 9	49,641 – 1	13,178,004 7 8

* Although for convenience classed among the State Railways, this Line was the property of the Bengal Central Railway Company until the 30th June 1905.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -	636,103	16	–	7,294,782	3	5
RECEIPTS—*continued.*						
Carried forward - - - - £	636,103	16	–	7,294,782	3	5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - -	29,471 7 9	49,641 – 1	13,178,004 7 8
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
OTHER PUBLIC WORKS—*continued.*			
CIVIL WORKS AND MISCELLANEOUS SERVICES—*continued.*			
Furlough Pay and Allowances of Military Officers in the Public Works Department -	4,211 13 4		
Absentee Allowances of Civil Officers in the Public Works Department - - - -	33,843 1 11		
Passage to India of Officers on appointment to the Public Works Department - -	629 10 6		
Allowances and Expenses of Officers and others on special duty, and visiting Works, &c. -	656 11 7		
	68,812 5 1		
Stores for India - - - - - - - -	5,069 8 6		123,522 13 8
		73,881 13 7	
ARMY :			
Effective.			
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India :—			
For the year 1904–05 - - £ 646,000 – –			
Less—Refund of over-payments :—			
For the year 1902–03 - £ 1,350 5 –			
For the year 1903–04 - 65 15 –			
1,416 – –			
Adjustments through War Office Miscellaneous Accounts - 32 7 11			
1,448 7 11			
	644,551 12 1		
Furlough allowances of Officers and men of British Regiments serving in India - - -	111,778 5 11		
Advances to Regiments proceeding to India -	7,418 19 3		
Pay and allowances during Voyage, of Regiments returning from India - - - - -	5,267 9 8		
Furlough allowances of Officers of the Indian Service - - - - - - - -	269,602 17 10		
Indian Troop Service - - - - - -	370,944 4 6		
Passage of Officers and others not charged to Indian Troop Service - - - - -	11,558 14 10		
Outfit Allowance to Officers on promotion to Commissioned Rank - - - - - -	200 – –		
Deferred Pay issued to Non-commissioned Officers on their discharge - - - - - -	1,574 4 10		
Pay and allowances of Second Lieutenants on appointment, &c. - - - - - - -	1,686 6 4		
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - -	8,916 17 9		
Pay and expenses of Military Officers on special duty - - - - - - - - -	8,121 16 7		
Pay and expenses of Military Officers under technical instruction - - - - - -	5,395 4 10		
Pay and expenses of Military Officers studying the Russian language - - - - - -	4,718 16 11		
Outfit allowance, furlough pay, &c., of Lady Nurses	1,539 19 2		
Pay and expenses of Native Orderlies to His Majesty the King - - - - - -	1,245 18 –		
Purchase of Stallions - - - - - -	8,542 16 4		
Pay and expenses of Artificers on appointment to various Government Factories in India ; and other miscellaneous expenditure - - - -	11,470 12 –		
	1,474,534 16 10		
Stores for India : £ s. d.			
Clothing - - - - - 212,903 1 9			
Ordnance and Miscellaneous 1,142,545 8 2			
Medical - - - - - 47,114 10 9			
Supply and Transport Corps 69,027 6 6			
	1,471,590 7 2		
		2,946,125 4 –	
Carried forward - - £		2,946,125 4 –	13,301,527 1 4

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - - -	636,103 16 –	7,294,782 3 5
RECEIPTS—*continued.*		
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - - - - - - -		636,103 16 –
Carried forward - - £		7,930,885 19 5

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							2,946,125	4	–	13,301,527	1	4
DISBURSEMENTS—*continued*.												
EXPENDITURE—*continued*.												
ARMY—*continued*.												
Non-Effective.												
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces for service in India :—				£	s.	d.						
For the year 1904–05 -	701,800	–	–									
In settlement of the year 1903–04 - - -	27,815	–	–									
				729,615	–	–						
Pay of Non-effective Colonels of Royal Artillery				18,584	19	–						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - -				1,543,153	6	2						
Compassionate Allowances of Officers removed from the Service, &c. - - - - -				2,297	6	1						
Pensions of Non-commissioned Officers and soldiers				4,423	6	2						
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				11,016	8	5						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -				68,594	4	4						
Gratuity to the Widow and Family of an Officer killed in action - - - - -				584	–	–						
Gratuities - - - - - - - - -				100	–	–						
Indian Military Service Family Pensions, towards which the Officers subscribed - - -				48,991	9	7						
Cost of Medals - - - - - - -				52	3	4						
Contributions towards Pensions of Indian Native Soldiers lent for Imperial Service, refunded -				9,939	18	2						
							2,437,352	1	3			
Re-organisation.												
Stores for India - - - - - - - - -							686,365	11	1			
										6,069,842	16	4
SPECIAL DEFENCE WORKS :												
SPECIAL DEFENCES (1902) :												
Stores for India - - - - - - - - -										92,387	–	6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - -									£	19,163,756	18	2
EXPENDITURE NOT CHARGED TO REVENUE :												
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS :												
STATE RAILWAYS :												
				£	s.	d.	£	s.	d.			
Stores for India - - - - - -				1,247,098	3	6						
Salary and expenses of Consulting Engineer and Staff, pay and passage of Officers on appointment, &c. - -				12,426	14	9						
							1,259,524	18	3			
Payments to the Burma Railways Company for the construction of State Extensions - - - - - -							113,429	2	9			
Payments to the Madras Railway Company for the construction of the Azikhal-Mangalore Railway - - -							122,139	3	9			
							1,495,093	4	9			
IRRIGATION WORKS :												
Stores for India - - - - - - - - -							7,258	15	2			
										1,502,351	19	11
Carried forward - - -									£	20,966,108	18	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							7,930,885	19	5
Receipts—*continued.*									
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:*									
On Account of Subscribed Capital:									
State:									
Bengal-Nagpur Railway - - - - -				1,000,000	–	–			
Guaranteed:									
Madras Railway - - - - -				501,250	–	–			
							1,501,250	–	–
On account of Transfer Fees, and Miscellaneous Refunds:									
State:									
Assam-Bengal Railway -	66	3	–						
†Bengal Central Railway -	90	–	7						
Bengal-Nagpur Railway -	2,461	4	10						
Burma Railways - -	627	11	2						
Indian Midland Railway -	35	17	6						
‡Rohilkund and Kumaon Railway	53	15	6						
Southern Mahratta Railway -	324	16	3						
				3,659	8	10			
Guaranteed:									
Bombay Baroda and Central India Railway - - -	1,897	19	9						
Madras Railway - - -	7,660	5	4						
				9,558	5	1			
							13,217	13	11
							1,514,467	13	11
DEBT:									
PERMANENT DEBT INCURRED:									
India 3 per Cent. Stock—Loan issued:									
Created under Act 1 Edward VII, ch. 25, for discharge of 1,002,100*l.* Great Indian Peninsula Railway Debentures -							1,047,015	2	10
Created under Act 51 Vict. ch. 5, for Advances to Railway Companies - - - - - - - - - -							1,452,984	1	2
							2,500,000	–	–
TEMPORARY DEBT INCURRED:									
Temporary Loans on security of India Bills - - - -							500,000	–	–
							3,000,000	–	–
Carried forward - - - £							12,445,353	13	4

* *See* note on opposite page.
† *See* note on page 13.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
							Brought forward - - -			20,966,108	18	1
DISBURSEMENTS—*continued*.												
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT*:												
FOR DISCHARGE OF DEBENTURES, &c.:												
State:												
Bengal-Nagpur Railway -	6,000	–	–									
Indian Midland Railway -	5,000	–	–									
Rohilkund and Kumaon Railway - - -	735	–	–									
				11,735	–	–						
Guaranteed:												
Bombay Baroda and Central India Railway -	600	–	–									
Madras Railway - -	48,880	–	–									
				49,480	–	–						
							61,215	–	–			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:												
State:												
Assam-Bengal Railway -	72,589	19	11									
†Bengal Central Railway -	2,491	19	7									
Bengal-Nagpur Railway -	419,731	11	7									
Burma Railways - -	125,128	11	7									
Indian Midland Railway -	3,470	15	–									
‡Rohilkund and Kumaon Railway - - -	6,475	14	1									
Southern Mahratta Railway	117,845	–	1									
				747,733	11	10						
Guaranteed:												
Bombay Baroda and Central India Railway - -	90,593	11	5									
Madras Railway - -	231,518	1	7									
				322,111	13	–						
							1,069,845	4	10			
										1,131,060	4	10
DEBT:												
PERMANENT DEBT DISCHARGED:												
Great Indian Peninsula Railway Debentures - - - -							1,002,100	–	–			
Indian 5 per Cent. Stock - - - - - -							100	–	–			
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively)							—					
							1,002,200	–	–			
TEMPORARY DEBT DISCHARGED:												
Temporary Loans on security of India Bills - - - -							2,000,000	–	–			
										3,002,200	–	–
							Carried forward - - £			25,099,369	2	11

* Receipts from, and Advances to, the East Indian, the South Indian, the Great Indian Peninsula, and the Bengal and North-Western Railway Companies, and Advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as Remittances.

† *See* note on page 13.

‡ *See* note on page 18.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury of

RECEIPTS—*continued.*				£ s. d.
Brought forward - - -				12,445,353 13 4
DEPOSITS AND ADVANCES:				
REPAYMENT OF ADVANCES - - - - - - -			£ s. d. 15,954 5 7	
MISCELLANEOUS DEPOSITS:				
Gold Reserve Fund:	£ s. d.			
Net sale proceeds of Gold received from India - - - - - - - -	1,099,086 12 7			
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India - - - - -	700,395 19 9			
Dividends on Investments, and discount on Treasury Bills - - - - - -	200,628 17 2			
			2,000,111 9 6	
				2,016,065 15 1
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:				
Repayments by His Majesty's Treasury and other Public Departments, in respect of—			£ s. d.	
Expenditure incurred in India in connection with the Somaliland Expedition - - - - - - - - - -			652,680 7 10	
Adjustment of expenditure brought to account in India in connection with the visit of Indian native troops, on the occasion of His Majesty's Coronation - - - - -			234 12 6	
Postal and Money Order transactions (receipts in excess of payments) - - - - - - - - - - -			6,863 3 5	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station -			106,070 6 11	
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. - - - - - - - - - - -			26,030 17 1	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies - - -			2,915 19 9	
Expenses incurred in connection with the despatch of Indian Native Troops to the Mauritius, &c. - - - - -			15,627 1 5	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore - - -			9,764 8 3	
Miscellaneous advances made in India - - - - -			116,793 13 –	
			936,980 10 2	
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - -			40,413 13 2	
East Indian Railway Company:	£ s. d.			
On account of Debenture Stock - -	1,363,636 12 6			
Transfer fees and miscellaneous refunds -	5,274 15 11			
			1,368,911 8 5	
South Indian Railway Company:				
On account of Debentures - - -	400,000 – –			
Transfer fees and miscellaneous refunds -	4,537 15 10			
			404,537 15 10	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - - - - - - - - -			4,531 11 –	
Great Indian Peninsula Railway Company: ditto - - - -			3,075 6 3	
Miscellaneous receipts - - - - - - - -			39,090 19 7	
Gold received from India: net sale proceeds. (*See also* Gold Reserve Fund under "Miscellaneous Deposits") - - -			4,090,387 15 4	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - -	£ s. d. 24,425,557 17 3			
Less—Appropriated to Gold Reserve Fund under "Miscellaneous Deposits"	700,395 19 9			
			23,725,161 17 6	
				30,613,090 17 3
			£	45,074,510 5 8

India Office, 9 October 1905.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
9 May 1906.

For Statement showing new or increased salaries or pensions granted or created within the

the Government of *India*, from 1st April 1904 to 31st March 1905—*continued*.

	£	s.	d.	£	s.	d.
DISBURSEMENTS—*continued*.				Brought forward - - -			25,099,369	2	11
DEPOSITS AND ADVANCES:									
ADVANCES REPAYABLE - - - - - - - - -					118,775	8	2		
MISCELLANEOUS DEPOSITS:									
Gold Reserve Fund: Investment of Receipts in the purchase of—									
£ s. d.									
205,138 1 11	National War Loan 2¾ per Cent. Stock -	200,628	17	2					
104,287 16 2	Local Loans 3 per Cent. Stock - - -	99,920	16	1					
514,142 4 –	Transvaal Government 3 per Cent. Guaranteed Stock -	499,561	16	3					
1,200,000 – –	Treasury Bills -	1,200,000	–	–					
		2,000,111	9	6					
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto -		107	15	–					
					2,000,219	4	6		
								2,118,994	12	8
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:									
Payments to His Majesty's Treasury and other Public Departments, on account of—					£	s.	d.		
Somaliland Expedition: Balances of Field Examiner's accounts - - - - - - - - -					1,461	17	9		
Little Basses Light Vessel Dues - - - - - -					2,696	9	5		
Balances of Shipping Masters' accounts - - - -					984	–	–		
Miscellaneous - - - - - - - - - -					715	4	5		
					5,357	11	7		
Family and Miscellaneous Remittances - - - - -					44,015	18	9		
Remittances by Administrators General - - - - -					42,428	11	5		
East Indian Railway Company:	£	s.	d.						
For discharge of Debentures - -	800,000	–	–						
Advances for purchase of Stores, &c. -	632,344	1	10						
					1,432,344	1	10		
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.					75,903	18	3		
South Indian Railway Company: ditto - -					129,174	3	11		
Bengal and North-Western Railway Company: ditto - -					120,887	8	4		
Great Indian Peninsula Railway Company: ditto - -					883,367	9	4		
Stores chargeable to Provincial and Local Funds and to Native States - - - - - - - - - -					224,091	2	10		
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - -					54,000	–	–		
Pay and Pensions chargeable to Native States, Local Funds, &c.					6,295	2	2		
Miscellaneous payments to be brought to charge or recovered in India - - - - - - - - - - - -					34,822	3	6		
Purchase of Silver - - - - - - - - - -					4,540,377	19	7		
								7,593,565	11	6
TOTAL DISBURSEMENTS - - - £								34,811,929	7	1
BALANCE on the 31st March 1905, including Sums in the hands of Sub-Accountants								10,262,580	18	7
							£	45,074,510	5	8

Arthur Guillum Scott, Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

Frederick C. Holiday, Auditor.

year 1904-05, *see* pages 56 and 57 of the Home Accounts presented in May 1905, No. 160.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1904 to 31st March 1905; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of 52nd section of the Government of India Act, 1858.

1. THE several sums which were stated in my Report on the Account for 1903–04 to be surcharged or disallowed have been adjusted with the exception of the following items; those marked with a *, though now actually recovered or adjusted, were outstanding on 31st March 1905.

	£ s. d.	£ s. d.		£ s. d.	
Surcharge	*118 12 –				
Ditto	526 17 –				
		645 9 –	part of	1,228 12 –	*See* paragraph 1.
Ditto		*1 2 –			
Disallowance		52 10 –			
Surcharge		*3,889 – –			
Ditto		*16 11 4	„	48 4 9	
Ditto		*6 2 4	„	240 10 6	
Ditto	*3,249 8 –				
Ditto	2,705 16 9				
		5,955 4 9			
Disallowance		*99 18 –			
Ditto		698 16 8			
Ditto		*318 – –	„	331 5 –	
Ditto		*238 5 –	„	639 17 2	
Ditto		*238 – –	„	692 14 10	
Ditto		*1 10 –			*See* paragraph 31.

2. There were several outstanding short credits or overpayments on account of the year 1903–04, which were still under consideration, or of which the amount could not be explicitly stated, at the date of my Report for that year.

These aggregate 15,527*l.* 8*s.* 10*d.*, and as they have not been received within the period of this Account they are now included among the surcharges, viz.:—

	£ s. d.
Supplementary queries on the Deferred Pay Account for 1902–03 in addition to the sum of 698*l.* 16*s.* 8*d.*, referred to in paragraph 24 of my last Report - - - -	1,151 11 10
Adjustments in respect of Clothing and Equipment taken to or from India - - - - -	6 3 1
Indian Troop Service. *See* paragraph 13 of last Report -	19 19 –
Amount admitted by War Office for conveyance of Troops. *See* paragraph 7 (*a*) and (*c*) of last Report - - -	14,349 14 11
	£15,527 8 10

3. Of the Balances reported as outstanding on 31st March 1904 (alluded to in paragraph 3 of my last Report) in respect of advances made to the War Office for Stores under manufacture in the Ordnance Factories, viz.:—

1901-02, 314*l.* 10*s.* 10*d.*,
1902-03, 17,700*l.* 4*s.* 3*d.*,

the former amount has been adjusted, while as regards the latter the sum of 3,441*l.* 16*s.* 1*d.* remained unadjusted on the 31st March 1905.

Of the advances, amounting to 87,000*l.*, made for the same purpose in 1903–04, the balance unadjusted within that year (*see* paragraph 28 of my last Report), viz., 72,807*l.* 15*s.* 5*d.* has since been fully accounted for.

4. As regards the subjects referred to in paragraphs 5 and 6 of my last Report, viz., (*a*) the passages of non-commissioned officers and men brought back from India in the interest of the Imperial Government, and (*b*) outstanding questions connected with the Indo-Colonial reliefs, the Inter-Departmental Committee, to which it was arranged that these questions should be referred, has been appointed, but has not yet reported.

5. With reference to the claim on the War Office for upwards of 18,000*l.* on account of the cost of conveyance in connection with the formation of new units and of passages due to other transfers in the interests of the Imperial Government (*see* paragraph 7 (*a*) and (*c*) of my last Report), the sum of 14,349*l.* 14*s.* 11*d.* has since been admitted and is surcharged at paragraph 2 of this Report.

The claim, as formulated, amounted to 18,081*l.* 2*s.* 11*d.*, and the balance, viz., 3,731*l.* 8*s.*, is still under consideration.

6. The balance of the amount recoverable on account of the extra cost of the voyage of the "Assaye," *viâ* the Cape, in the interest of the Imperial Government (*see* paragraph 13 of my last Report), viz., 4,155*l.* 14*s.* 2*d.*, has since been received.

7. The payment to the Admiralty of 5,572*l.* 7*s.* 2*d.*, which was treated as an advance subject to adjustment (*see* paragraph 16 of my last Report), has now been accounted for and vouched.

8. With reference to the advance of 20,000*l.* made to the War Office (*see* paragraph 26 of my last Report), on account of the conveyance in Imperial Transports of Troops for which Indian Revenues were liable, the following additional sums have been paid in the year under review, viz., 4,487*l.* 3*s.* 6*d.* and 782*l.* 7*s.* 8*d.*, and this closes the Account subject to some minor adjustments.

9. The advances of 19,000*l.* on account of Clothing and of 39,000*l.* on account of Arms, &c., taken to India with Troops, referred to in paragraphs 27 and 28 of my last Report, have since been adjusted.

10. I mentioned in my last Report (*see* paragraph 30) that an Inter-Departmental Committee had been appointed to consider the proposal that the recurring charges in connection with the five new Indian Native Infantry Regiments, raised in the interest of the Imperial Government for Colonial Garrison duty, should be recovered from the War Office by means of a capitation rate.

The Committee has presented an interim Report recommending the adoption of such a rate, with effect from 1st April 1905. The actual rate has not yet been fixed pending the receipt of further information from the Government of India, but the War Office has made advances subject to adjustment, which will be dealt with in the Accounts for 1905-06.

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11. I now proceed to deal with the Accounts for 1904-05, on which I have to make the following observations :—

The surcharges and disallowances outstanding at the close of the year are shown in the summary at the end of this Report, paragraph 19.

RECEIPTS.

Marine :

12. Sum received from the Admiralty on account of the sale of the Gunboats "Assaye" and "Plassey" - - - £4,000 - -

This is an advance on account.

The two gunboats in question were sold on 17th May 1904, but no further adjustment was made during the year 1904-05 on this account, or in respect of Ordnance Stores taken over by the Admiralty, or in respect of the admitted overpayment of the Subsidy, referred to in paragraph 11 of my last Report, involving altogether a sum of upwards of 10,000*l.* due to Indian Revenues. I am informed that an adjustment has been made in March 1906, which will appear in the Accounts for 1905-06.

DISBURSEMENTS.

Post Office :

13. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - - - - - £104,486 15*s.* -

This amount includes the adjustment of the Account with the Post Office during the entire currency of the Mail Contract in force from 1st February 1898 to

31st January 1905, during which quarterly advances subject to adjustment had been made; together with the first payment, viz., from 1st February to 31st March 1905, 10,204*l.* 6*s.* 8*d.*, under the extension of the contract at an increased subsidy, India's contribution being now fixed at 61,226*l.* per annum.

Army—Effective:

14. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

For the year 1904-05 - - -		£646,000 - -	
Less—Refund of overpayments:—			
For the year 1902-03	£1,350 5 -		
For the year 1903-04	65 15 -		
	£1,416 - -		
Adjustments through War Office Miscellaneous Accounts -	32 7 11		
		1,448 7 11	
			£644,551 12*s.* 1*d.*

The advance of 750,000*l.* made to the War Office in respect of the year 1903-04 (*see* paragraph 18 of my last Report) has not yet been adjusted.

The above sum of 646,000*l.* simply represents the quarterly advances made to the War Office upon their estimate for the year 1904-05, and will be dealt with on its adjustment in a subsequent Account.

15. Stores for India: Ordnance and Miscellaneous - - - £1,142,545 8*s.* 2*d.*

This amount includes a sum of 182,000*l.*, being an advance to the War Office for stores under manufacture in the Ordnance Factories, and is subject to future adjustment.

I have raised questions in regard to the prices charged (*a*) for the new Lee-Enfield rifles and component parts, and (*b*) for Lyddite shells, which appear to have been charged at estimated rates (the basis of which has not been explained), and which do not seem to be supported by the Ordnance Factory Accounts.

Further queries have been raised, amounting to 872*l.* 9*s.*, which sum, pending adjustment, must be disallowed.

I have raised some other questions, the amount involved in which cannot at present be stated.

Army—Non-Effective:

16. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

For the year 1904-05 - - - - - -	£701,800	
In settlement of the year 1903-04 - - -	27,815	
		£729,615

The sum of 701,800*l.* is an advance subject to adjustment. By adding the further payment of 27,815*l.* to the advance of 647,350*l.* made in the preceding year, the actual payment for the year 1903-04 is arrived at, viz., 675,165*l.*, which is certified to be the net charge against India in that year for Retired Pay and Pensions granted since 1st April 1884, payable by the Imperial Exchequer.

Re-organisation:

17. Stores for India - - - - - - - - - £686,365 11*s.* 1*d.*

This amount includes an advance of 270,000*l.* made to the War Office for Stores under supply, subject to future adjustment.

An overpayment of 5*s.* must be disallowed.

Special Defence Works:

18. Special Defences (1902): Stores for India - - - - £92,387 0*s.* 6*d.*

This amount includes an advance of 50,000*l.* made to the War Office for Stores under supply, subject to adjustment, of which 49,762*l.* 1*s.* 4*d.* had not been accounted for on 31st March 1905.

19. The following is a list of the Surcharges and Disallowances on the Account for the year 1904-05 :—

Description and Amount of Item in the Account.		Surcharge.	Disallowance.
RECEIPTS:			
Army—Effective:	£ s. d.	£ s. d.	£ s. d.
Value of Clothing, Accoutrements, &c., in possession of Regiments on transfer to the British Establishment:			
Clothing and necessaries	19,815 3 11	795 7 7	
Ordnance and Miscellaneous	17,393 3 10	6 2 –	
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of Messing, &c.	58,950 6 6	5,676 2 6	
DISBURSEMENTS:			
Telegraph:			
Indo-European Telegraph:			
Stores	17,142 15 –		9 5 –
Mint:			
Stores for India	13,709 12 4		– 1 1
General Administration—England:—			
Store Department: Wages of Artificers, &c.	27,025 5 7		– 3 11
Office Contingencies, &c.	13,933 17 11		– 9 9
Civil Furlough, and Absentee Allowances:			
Uncovenanted Service	49,617 18 7		30 15 –
Superannuation Allowances and Pensions:			
Uncovenanted Service of India	408,901 12 10		2 18 –
Annuities in respect of Funds—Bengal Military Orphan Society	57,783 11 5		9 10 10
Army—Effective:			
Furlough Allowances of Officers and Men of British Regiments	111,778 5 11		38 1 4
Furlough Allowances of Officers of the Indian Service	269,602 17 10		331 17 3
Pay and expenses of Military Officers under Technical Instruction	5,395 4 10		– 14 9
Pay and expenses of Artificers for Government Factories in India, &c.	11,470 12 –		5 – 1
Stores for India:			
Clothing	212,903 1 9		554 19 11
Ordnance and Miscellaneous	1,142,545 8 2		872 9 –
Supply and Transport Corps	69,027 6 6		2 12 6
Army—Non-Effective:			
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,543,153 6 2		12 12 9
Pensions of Widows and Families of Officers, &c. of the Indian Service	68,594 4 4		– 9 9
Army—Re-organisation:			
Stores for India	686,365 11 1		– 5 –
Expenditure not charged to Revenue—Capital outlay on Railways, &c:			
State Railways:			
Stores for India	1,247,098 3 6		7 10 –
Salary and expenses of Consulting Engineer and Staff, &c.	12,426 14 9		– 2 –
Remittance Account between England and India:			
Stores chargeable to Provincial and Local Funds and to Native States	224,091 2 10		– 1 6
	£	6,477 12 1	1,879 19 8

	£ s. d.	£ s. d.
20. To the Balance, as shown in the present Account		10,262,580 18 7
The following sums must be added:	£ s. d.	
Surcharges on previous Account	26,040 18 3	
Ditto - present Account	6,477 12 1	
Disallowances on previous Account	1,646 19 8	
Ditto - present Account	1,879 19 8	
		36,045 9 8
		£10,298,626 8 3

India Audit Office,
9 May 1906.

Frederick C. Holiday, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from the 1st April 1904 to 31st March 1905; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. As regards the packing accounts reported last year as not having been returned, 5 have since been received in respect of the year 1902–03, and 95 in respect of the year 1903–04; leaving 45 and 50, respectively, to be accounted for.

2. The number of packing accounts sent to India in 1904–05 was 6,135, of which 64 were not returned.

3. The claim against the owners of the "Afghanistan," which was wrecked through negligent navigation (referred to in my last Report), has now been satisfied, the sum of 5,776*l* 11*s*. 10*d*., the value of the stores lost, plus freight, having been recovered from the owners in October 1905.

4. A few questions raised in connection with these Accounts have not yet been answered.

India Audit Office,
9 May 1906.

Frederick C. Holiday, Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1904-05 for Stores procured for Shipment to India, &c

	Stores.			Freight.			TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Expenditure charged against Revenue :									
Land Revenue	426	–	5	6	9	6	432	9	11
Opium	2,169	4	11	140	13	–	2,309	17	11
Salt	881	8	–	36	17	6	918	5	6
Stamps	38,431	11	–	331	3	7	38,762	14	7
Excise	519	15	4	13	4	8	533	–	–
Customs	159	6	8	4	7	6	163	14	2
Forest	3,217	2	1	18	3	2	3,235	5	3
Post Office	47,228	19	–	1,317	15	6	48,546	14	6
Telegraph :									
Telegraph Lines in India	142,705	16	10	5,659	13	–	148,365	9	10
* Indo-European Telegraph	15,947	17	3	1,194	17	9	17,142	15	–
Mint	13,462	15	1	246	17	3	13,709	12	4
General Administration	35,361	10	1	436	18	1	35,798	8	2
Law and Justice	17	8	11	1	6	8	18	15	7
Marine :									
Coal	3,864	7	7	5,192	5	6	189,420	14	1
Miscellaneous	177,188	15	9	3,175	5	3			
Political	342	–	5	2	16	4	344	16	9
Scientific and other Minor Departments	21,842	18	–	251	1	1	22,093	19	1
Ditto ditto (Re-organisation)	402	10	–	–	14	1	403	4	1
Stationery and Printing	92,938	8	1	2,530	4	10	95,468	12	11
Irrigation : Minor Works and Navigation	1,932	3	11	65	6	9	1,997	10	8
Other Public Works :									
Military Works	46,262	18	7	3,378	1	6	49,641	–	1
Civil Works and Miscellaneous Services	4,906	12	5	162	16	1	5,069	8	6
Army :									
Clothing	180,464	14	8	1,629	–	9	212,903	1	9
Ditto, taken to India with Troops	30,809	6	4	—					
Ordnance and Miscellaneous	1,116,976	17	3	18,908	14	7	1,142,545	8	2
Ditto, Arms, &c. taken to India with Troops	6,659	16	4	—					
Medical	46,139	–	2	975	10	7	47,114	10	9
Supply and Transport Corps	67,650	16	7	1,376	9	11	69,027	6	6
Re-organisation	683,631	6	5	2,734	4	8	686,365	11	1
Special Defence Works (1902)	90,602	14	2	1,784	6	4	92,387	–	6
£	2,873,144	2	3	51,575	5	5	2,924,719	7	8
Expenditure not charged to Revenue :									
State Railways	1,168,772	4	–	78,325	19	6	1,247,098	3	6
Irrigation Works	6,679	2	10	579	12	4	7,258	15	2
Remittance Account :									
Stores chargeable to Provincial and Local Funds and to Native States :									
Railway Stores	20,086	15	5	1,527	12	5	224,091	2	10
Other Stores	193,691	6	1	8,785	8	11			
TOTAL £	4,262,373	10	7	140,793	18	7	4,403,167	9	2

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

No. 5.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1905.

	£	s.	d.	£	s.	d.
NET EXPENDITURE :						
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.				8,929	15	1
Steward's Salary, Wages of Servants, Expenses of Laundry, &c.				3,457	–	10
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c.				3,354	8	1
Lights, Fuel, and other House Articles				1,532	4	2
Provisions, Wines, &c.				3,900	–	7
Advertisements, Postage, Travelling Expenses, &c.				319	10	–
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c.				2,285	–	3
Garden, Farm, and Dairy				*—171*	*13*	*11*
EXPENDITURE :						
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses; and Continental Tour of Forest Students (page 13)	27,629	15	8			
Less,—				23,606	5	1
Receipts for testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4)	4,023	10	7			
RECEIPTS :						
Fees and Caution Money received from Students (page 4)	22,205	10	–			
Less,—				22,010	10	–
Refund of Caution Money (page 13)	195	–	–			
Net Expenditure, excluding Interest on Capital Outlay	£			1,595	15	1

Cost of alterations and additions to the College Buildings, &c. (page 13) £354 13 5

Arthur Guillum Scott, Accountant-General.

No. 6.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1904 to 31st March 1905.

			£ s. d.
1. Capital Charges of the Service			—
2. Salaries of Establishments in England and India			4,015 4 2
3. Hire and Fittings of Transports			166,080 5 9
4. Coal			37,302 7 10
5. Mess of Officers			10,308 9 9
6. Provisions and Stores for Troops and Horses			45,136 18 6
7. Miscellaneous Charges			9,219 11 4
8. Suez Canal Transit Charges			57,685 5 10
9. Miscellaneous Expenses			1,705 11 8
10. Conveyance in other than Hired Transports.		£ s. d.	
	Troops on Freight, &c. :— "Somali," "Caledonia," "Malta," "Peninsular" and "Syria"	34,736 15 10	
	Royal Indian Marine Ships	183 11 6	
	Imperial Transports :— Troops conveyed on Indian Service	34,207 14 2	
	Miscellaneous	61 5 9	
			69,189 7 3
11. Repayments on account of Passages			*– 138 10* –
			400,504 12 1
Deduct— Receipts from the Imperial Government for employment of the Hired Transports, and for Passages of Officers, &c., on Imperial Service		54,637 11 –	
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers, and for Rum and Beer Rations issued to Troops		1,985 2 4	
Proceeds of Sale of Old and Unserviceable Stores, recoveries for losses or damage of Stores, and for Forage supplied for Officers' Horses		598 14 11	
			57,221 3 3
		£	343,283 3 10

	£ s. d.		
Net Expenditure in England as shown in the Home Accounts :—			
Disbursements (page 15)	370,944 4 6		
Receipts (page 4)	58,950 6 6		
		311,993 18 –	
Net Expenditure in India, as shown in the Finance and Revenue Accounts in rupees :—			
Disbursements (page 213, Rs. 4,92,225)	32,815 3 5		
Receipts (page 206, Rs. 22,900)	1,525 17 7		
		31,289 5 10	
		£	343,283 3 10

Admiralty, 23 March 1906.

Stephen J. Graff,
for Director of Transports.

No. 7.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£	£	£	£	
Interest realised from investment of Cash Balance, &c.	40,000	160,471	120,471	—	1
TELEGRAPH:					
Indo-European Telegraph: Message Revenue	6,400	3,978	—	2,422	2
Miscellaneous Receipts	—	157	157	—	3
MINT:					
Proceeds of sale of Indian Coins sent to this country for assay, &c.	—	46	46	—	4
MARINE:					
Sale of Torpedo Boat Defence Vessels and Gun Boats	26,000	4,000	—	22,000	5
MEDICAL:					
Pensions, &c. of Lunatics appropriated to their maintenance	1,400	1,105	—	295	6
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	400	617	217	—	7
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	13,500	12,983	—	517	8
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	54,700	52,422	—	2,278	9
Subscriptions towards Indian Civil Service Family Pensions	7,500	7,643	143	—	10
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	2,500	2,584	84	—	11
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	12
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	1,000	1,751	751	—	13
Southern Punjab Railway: Ditto ditto	4,700	7,774	3,074	—	14
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c.	26,800	26,229	—	571	15
ARMY:					
Effective.					
Contribution by the Imperial Government in respect of Cost of the transport of Troops	130,000	130,000	—	—	16
Military Charges for Aden	100,000	100,000	—	—	17
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of the Indian Troop Service; recoveries on account of messing, &c.	104,400	97,327	—	7,073	18
Non-effective.					
Subscriptions towards Indian Military Service Family Pensions	28,000	26,786	—	1,214	19
TOTAL RECEIPTS ON ACCOUNT OF REVENUE £	547,500	636,103			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
ON ACCOUNT OF SUBSCRIBED CAPITAL	3,320,100	1,501,250	—	1,818,850	20
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,600	13,218	10,618	—	21
	3,322,700	1,514,468			
Carried forward £	3,870,200	2,150,571			

No. 7.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1904-05.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were much larger, and the rate of interest obtained was higher, than was estimated.

2 The Budget Estimate included 2,200*l.* as the share of the Indo-European Telegraph Department of the guarantee of Joint
3 Purse Revenue charged under "Telegraph," but nothing was received within the year.
Sale proceeds of Cable Core returned to this country.

5 The sale proceeds of the Torpedo Boats was received in 1903-04. The sum of 4,000*l.* shown in the Account is the amount received within the year on account of the sale of the Gun Boats "Assaye" and "Plassey."

9 The decrease occurred mainly in the receipts on account of the Military Funds.

13 } The surplus profits for the year 1903 were larger than was estimated.
14 }

15 There was a decrease of 295*l.* in Fees from Students, and of 276*l.* in receipts for testing-work done in the College Laboratories, &c.

18 Mainly due to a decrease of 4,650*l.* in receipts on account of the Indian Troop Service.

19 The provision made for payments was too large.

20 The decrease is thus accounted for :—

	£	£
Debentures renewed, instead of being replaced by fresh Capital :		
Bengal-Nagpur Railway Company	400,000	
Indian Midland Railway Company	1,000,000	
Rohilkund and Kumaon Railway Company	147,000	
Bombay Baroda and Central India Railway Company	120,000	
Madras Railway Company	356,000	
Less—		2,023,000
Receipts on account of Capital :	£	
Bengal-Nagpur Railway Company—*more* by	1,000,000	
Bombay Baroda and Central India Railway Company—*less* by	500,000	
Madras Railway Company—*less* by	295,850	
	795,850	
		204,150
		£1,818,850

21 The Account includes receipts from several Railway Companies, recovered from Underwriters for Stores lost in transit to India.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - - -	3,870,200	2,150,571			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock - - - - - - - - -	2,500,000	2,500,000	—	—	1
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of India Bills - - - - - -	2,000,000	500,000	—	1,500,000	2
	4,500,000	3,000,000			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES - - - - - - - -	7,500	15,954	8,454	—	3
MISCELLANEOUS DEPOSITS:					
Gold Reserve Fund:					
Net sale proceeds of Gold received from India - - - - -	—	1,099,087	1,099,087	—	4
Bills of Exchange and Telegraphic Transfers on India - -	—	700,396	700,396	—	5
Dividends on Investments, &c. - - - - - - - -	166,800	200,629	33,829	—	6
	174,300	2,016,066			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by His Majesty's Treasury and other Public Departments, in respect of					
Expenditure incurred in India in connection with the China Expeditionary Force - - - - - - - - - - -	50,000	—	—	50,000	7
Disbursements in India in connection with the War in South Africa	15,000	—	—	15,000	8
Expenditure incurred in India in connection with the Somaliland Expedition - - - - - - - - - - -	145,000	652,680	507,680	—	9
Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to His Majesty's Ships on the East India Station, &c. - - - - - - - -	206,000	284,300	78,300	—	10
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - -	54,000	40,414	—	13,586	11
East Indian Railway Company:					
On account of Debenture Stock - - - - - - - -	2,000,000	1,363,636	—	636,364	12
Transfer fees and miscellaneous refunds - - - - - -	1,000	5,275	4,275	—	13
South Indian Railway Company:					
On account of Debentures - - - - - - - - -	450,000	400,000	—	50,000	14
Transfer fees and miscellaneous refunds - - - - - -	400	4,538	4,138	—	15
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - - - - - - - - - -	600	4,532	3,932	—	16
Great Indian Peninsula Railway Company: Ditto, ditto -	1,000	3,075	2,075	—	17
Miscellaneous receipts - - - - - - - - - - -	34,000	39,091	5,091	—	18
Gold received from India: net sale proceeds (*see also* Gold Reserve Fund under "Miscellaneous Deposits") - - - - - -	—	4,090,388	4,090,388	—	19
Bills of Exchange and Telegraphic Transfers on India (ditto) -	16,500,000	23,725,162	7,225,162	—	20
	19,457,000	30,613,091			
TOTAL RECEIPTS - - - £	28,001,500	37,779,728			

of the Home Treasury of the Government of *India*, for the Year 1904-05—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	1,047,015*l*. of this Stock was appropriated for the discharge of 1,002,100*l*. Great Indian Peninsula Railway Debentures and the remainder for advances to Railway Companies under Act 51 Vict. c. 5.
2	It was decided not to replace the Sterling Bills paid off in September and December 1904, and in March 1905.
4 5 6	*See* corresponding investment on the Payment side. The increase in dividends is due to the investment of additional remittances.
7	Owing to large amounts credited to War Office on account of Stores.
8	Owing to return of Stores from South Africa to India.
9	Due to prolongation of operations.
10	The Account includes an item of 6,863*l*. on account of Postal and Money Order transactions, which resulted during 1904-05 in a net receipt of that amount instead of the usual payment. There were also increases in almost all the accounts included under this head.
11	The amount of these receipts is necessarily very uncertain.
12	It was decided to issue only 1,500,000*l*. Debenture Stock, the net proceeds of which amounted to 1,363,636*l*.
13	Owing to receipts from Underwriters in respect of Stores lost in transit to India.
14	Debentures for 400,000*l*. only were issued during the year.
15 16 17	Owing to receipts from Underwriters in respect of stores lost in transit to India.
18	There were increases of 8,496*l*. in remittances by the Madras Harbour Board in payment for a Dredger and other Stores, and of 3,533*l*. under miscellaneous items; on the other hand, there was a decrease of 6,938*l*. in sale proceeds of timber.
19	Towards meeting the cost of silver purchased for coinage.
20	In view of the good demand for Council Bills, sales were effected this year towards meeting the net disbursements in 1905-06.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
EXPENDITURE:	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	400	443	43	—	1
Stores for India	500	432	—	68	2
OPIUM: Stores for India	1,400	2,310	910	—	3
SALT: Stores for India	900	918	18	—	4
STAMPS: Stores for India	37,500	38,763	1,263	—	5
EXCISE:					
Passage to India of officers on appointment, &c.	—	308	308	—	6
Stores for India	—	533	533	—	7
CUSTOMS:					
Deputation allowance, &c. of officers investigating the systems of collection in various countries	—	184	184	—	8
Stores for India	100	164	64	—	9
FOREST:					
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,200	1,379	179	—	10
Stores for India	100	3,235	3,135	—	11
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,973,200	2,916,423	—	56,777	12
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	21,500	21,496	—	4	13
Discount on the issue of 2,500,000*l.* India 3 per cent. Stock	—	107,246	107,246	—	14
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of men returned from India	100	—	—	100	15
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	108,000	104,487	—	3,513	16
Stores for India	43,000	48,547	5,547	—	17
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	39,000	2,163	—	36,837	18
Other Payments	17,500	19,672	2,172	—	19
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates	12,300	—	—	12,300	20
Red Sea and India Telegraph	18,000	18,027	27	—	21
Indian Telegraph Department: Absentee Allowances and contingent expenses	5,000	4,565	—	435	22
Telegraph Lines in India: Stores for India	156,000	148,365	—	7,635	23
MINT:					
Sundry items	—	649	649	—	24
Stores for India	6,300	13,710	7,410	—	25
GENERAL ADMINISTRATION:					
Home Establishment, &c.	234,000	234,255	255	—	26
Payments on account of Administration in India	4,900	2,183	—	2,717	27
Stores for India	29,300	35,798	6,498	—	28
LAW AND JUSTICE:					
Passage and Outfit Allowance of Judges of the High Court, &c.	800	480	—	320	29
Stores for India	200	19	—	181	30
POLICE:					
Passage to India of Assistant Superintendents on appointment, &c.	700	622	—	78	31
MARINE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,200	100,115	—	85	32
Sundry items	1,500	2,983	1,483	—	33
Stores for India	178,500	189,421	10,921	—	34
EDUCATION: Passage to India of Educational Officers on appointment, Allowances to Indian Government Scholars, &c.	2,800	5,064	2,264	—	35
ECCLESIASTICAL: Passage to India of Chaplains on appointment	400	390	—	10	36
MEDICAL:					
Maintenance of Lunatics	3,700	3,152	—	548	37
Pay, Passage, &c., of Medical Officers and Lady Nurses in connection with the Plague, &c.	300	3,044	2,744	—	38
Carried forward £	3,999,300	4,031,545			

of the Home Treasury of the Government of *India*, for the Year 1904–05—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
3 4 5	The demands were larger than was indicated in the estimates received from India.
7	No forecast was received from India indicating any expenditure under this head.
11	Mainly due to the cost of machinery for a steamer. The Budget Estimate was framed before the forecast was received from India.
12	There was a decrease of 57,241*l.* in interest on India Bills, due partly to 1,500,000*l.* Bills having been discharged and not replaced, and partly to a lower rate of interest being paid on the 500,000*l.* Bills replaced in June.
14	No discount was inserted in the Budget Estimate.
16	The arrear charges were less than had been anticipated.
17	The demands were larger than was indicated in the estimates received from India.
18	The decrease is largely due to delay in settlement of Final Joint Purse Accounts in respect of the year 1903–04.
19	The increase occurred in Stores.
20	No payments on this account were made within the year.
23	The demands were smaller than was indicated in the estimates received from India.
24	The Account includes 568*l.*, as the cost of specimen sets of coins for the use of the Government of India.
25	The demands were larger than was indicated in the estimates received from India.
27	The Budget Estimate included 3,500*l.* for the passage and outfit allowance of a new Viceroy and Governor-General of [India; on the other hand, 650*l.* was paid for Lord Curzon's passage home.
28	The demands were larger than was indicated in the estimates received from India.
29	In the Budget Estimate provision was made for the outfit allowance of two Judges, but only one went out.
30	The demands were smaller than was indicated in the estimates received from India.
33	The increase occurred largely in allowances to Marine Officers whilst under instruction.
34	There were increases of 11,920*l.* under general Marine stores, and of 3,944*l.* on account of the construction of the R.I.M.S. "Dufferin"; on the other hand, there was a decrease of 4,943*l.* under coal.
35	There were increases under all the heads shown in this Account.
38	The Account includes a payment of 1,250*l.* to the Committee of Plague Investigation in India, being a quarter's proportion of an annual grant of 5,000*l.*, and a grant of 500*l.* towards the Tropical Disease Research Fund. The remainder of the increase occurred chiefly in payments to Medical Officers on study leave.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
Expenditure—*continued.*	£	£	£	£	
Brought forward	3,999,300	4,031,545			
POLITICAL:					
Contribution towards the Mission to the Court of Persia, and Minor Consulates	1,300	1,294	—	6	1
Sundry items	2,400	2,455	55	—	2
Stores for India	200	345	145	—	3
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	20,400	12,394	—	8,006	4
Stores for India	19,900	22,094	2,194	—	5
Ditto, Re-organisation	—	403	403	—	6
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,700	9,692	—	8	7
Members of the Bengal Nizamut Family	1,100	980	—	120	8
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	257,500	218,692	—	38,808	9
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	556,000	558,328	2,328	—	10
Indian Civil, Military, and Medical Funds, &c.	1,462,000	1,453,857	—	8,143	11
Indian Civil Service Family Pensions	8,500	7,254	—	1,246	12
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	8,200	7,333	—	867	13
Stores for India	54,400	95,469	41,069	—	14
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	9,200	9,367	167	—	15
Miscellaneous Charges connected with the supply of Stores to India	10,000	56,619	46,619	—	16
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Railways:					
Payments to the Madras Railway Company for construction of Famine Railways	23,500	18,691	—	4,809	17
Construction of Protective Irrigation Works:					
Stores for India	7,800	—	—	7,800	18
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	287,500	287,476	—	24	19
Eastern Bengal Railway	32,500	32,484	—	16	20
Scinde Punjab and Delhi Railway	149,700	149,684	—	16	21
Oude and Rohilkund Railway	322,600	322,567	—	33	22
South Indian Railway	146,600	146,635	35	—	23
Great Indian Peninsula Railway	201,900	202,593	693	—	24
State Railways—Annuities in Purchase of Railways (including Sinking Funds):					
East Indian Railway	1,194,900	1,195,665	765	—	25
Eastern Bengal Railway	123,100	123,098	—	2	26
Scinde Punjab and Delhi Railway	421,900	421,997	97	—	27
Great Indian Peninsula Railway	1,268,600	1,268,573	—	27	28
State Railways—Interest chargeable against Companies on Advances:					
* Bengal Central Railway	16,300	16,250	—	50	29
Bengal-Nagpur Railway	99,500	89,700	—	9,800	30
Bombay Baroda and Central India Railway	—	2,173	2,173	—	31
Great Indian Peninsula Railway	9,700	13,812	4,112	—	32
Indian Midland Railway	43,700	46,150	2,450	—	33
Southern Mahratta Railway	69,200	69,222	22	—	34
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	88,200	88,217	17	—	35
* Bengal Central Railway	17,500	17,500	—	—	36
Bengal-Nagpur Railway	266,700	273,714	7,014	—	37
Burma Railways	87,500	87,500	—	—	38
East Indian Railway	196,300	200,008	3,708	—	39
Great Indian Peninsula Railway	77,300	77,250	—	50	40
Indian Midland Railway	219,800	218,590	—	1,210	41
Southern Mahratta Railway	208,100	208,193	93	—	42
South Indian Railway	72,900	65,000	—	7,900	43
Guaranteed Companies—Interest	1,056,100	1,045,143	—	10,957	44
IRRIGATION:					
Minor Works and Navigation: Stores for India	1,700	1,998	298	—	45
Carried forward £	13,131,200	13,178,004			

* Although for convenience classed among the State Railways, this Line was the property of the Bengal Central Railway Company until 30th June 1905.

of the Home Treasury of the Government of *India*, for the Year 1904-05—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The Account includes 316*l.* in respect of the cost of Insignia of Indian orders, the estimate for which was shown under "Miscellaneous."
	[Effective." There was also a decrease of 1,206*l.* under payments for Objects of a literary, scientific or antiquarian character.
4	The Budget included 6,500*l.* for purchase of stallions, but in the Account payments for that service are shown under "Army—
5	The demands were greater than was indicated in the estimates received from India.
9	The decrease occurred mainly in the Absentee Allowances of Civil Officers.
10	The increase occurred in Pensions of Officers of the Uncovenanted Service.
11	There was a decrease of 7,821*l.* under the Military Funds.
12	The payments on this account did not increase as much as was estimated.
	[balance having been paid in 1903-04.
13	The Budget Estimate included 1,200*l.* on account of Telegraph Codes, of which only 274*l.* was paid within the year, the
14	The demands were larger than was indicated in the estimates received from India.
	[which in the Budget Estimate appeared under "Superannuation Allowances and Pensions."
15	The Account includes 366*l.* on account of Subscriptions to Charities and 80*l.* for Relief to distressed Natives of India,
16	The Account includes 38,083*l.*, the value of Stores lost with the "Den of Seaton," in transit to India, whereas the Budget included only 4,000*l.* The Account also includes 9,282*l.* paid under "Reserve Stock of Stores."
17	These Estimates were furnished by the Madras Railway Company.
18	The forecast from India was not followed by an indent.
25	Owing to the payment in this year of outstanding Annuities.
	[means of Debentures instead.
30	The Budget Estimate provided for further Advances being made to this Company, but additional Capital was raised by
31	An Advance under Act 51 Vict. c. 5, was made to this Company, instead of their issuing Debenture Capital.
32	The Advance to this Company was made at an earlier date than had been estimated.
33	An Advance was made to this Company, the interest on which was not provided for in the Budget Estimate.
37	Additional Capital was raised by this Company instead of an advance being made to them under Act 51 Vict. c. 5, as provided in the Budget Estimate.
39	The amount of Debenture Stock raised was smaller than was estimated in the Budget, but it was issued at an earlier date.
41	Owing to Debentures having been renewed at a lower rate than was anticipated.
43	Due to Capital not having been raised so early as was anticipated.
44	The Budget Estimate included 8,750*l.* as interest on new capital expected to be raised by the Bombay Baroda and Central India Railway Company, but no capital was raised by the Company within the year, an Advance under Act 51 Vict. c. 5. being made instead.
45	The demands were larger than was indicated in the estimates received from India.

No. 7.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	13,131,200	13,178,004			
OTHER PUBLIC WORKS:					
MILITARY WORKS: Stores for India	17,700	49,641	31,941	—	1
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College	27,700	28,180	480	—	2
Furlough Pay and Allowances of Officers in the Public Works Department	57,000	38,055	—	18,945	3
Sundry items	2,400	2,578	178	—	4
Stores for India	3,700	5,069	1,369	—	5
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	556,000	644,552	88,552	—	6
Furlough Allowances and Pay during Voyage of British Forces serving in India	113,000	124,465	11,465	—	7
Furlough Allowances of Officers of the Indian Service	240,000	269,603	29,603	—	8
Indian Troop Service	333,800	370,944	37,144	—	9
Passage of Officers and others not charged to Indian Troop Service	19,000	11,559	—	7,441	10
Miscellaneous	34,000	53,412	19,412	—	11
Stores for India	1,863,800	1,471,590	—	392,210	12
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	716,800	729,615	12,815	—	13
Pay of Non-effective Colonels of Royal Artillery	20,300	18,585	—	1,715	14
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,560,000	1,543,153	—	16,847	15
Miscellaneous Pensions, &c.	87,000	87,067	67	—	16
Indian Military Service Family Pensions	50,000	48,992	—	1,008	17
Contributions towards Pensions of Indian Native Soldiers lent for Imperial Service, refunded	—	9,940	9,940	—	18
Re-organisation.					
Stores for India	—	686,366	686,366	—	19
SPECIAL DEFENCE WORKS:					
SPECIAL DEFENCES (1902): Stores for India	150,000	92,387	—	57,613	20
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	18,983,400	19,463,757			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
STATE RAILWAYS:					
Stores for India, &c.	1,510,000	1,259,525	—	250,475	21
Payments to the Burma Railways Company for construction of State Extensions	107,000	113,429	6,429	—	22
Payments to the Madras Railway Company for the construction of the Azikhal-Mangalore Railway	92,000	122,139	30,139	—	23
IRRIGATION WORKS:					
Stores for India	6,800	7,259	459	—	24
	1,715,800	1,502,352			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
FOR DISCHARGE OF DEBENTURES, &C.	2,070,100	61,215	—	2,008,885	25
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,264,900	1,069,845	—	195,055	26
	3,335,000	1,131,060			
Carried forward £	24,034,200	22,097,169			

of the Home Treasury of the Government of *India*, for the Year 1904–05—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands were larger than was indicated in the estimates received from India.
3	The decrease occurred mainly in the Absentee Allowances of Civil Officers.
5	The demands were larger than was indicated in the estimates received from India.
6	A refund of 90,204*l.* in respect of 1902–03, which had been expected in 1904–05, was actually received on 31st March 1904.
7	The increase occurred under Furlough Pay.
8	Owing to a larger number of Officers being on furlough than was estimated.
9	Mainly owing to increased payments for conveyance of Drafts from South Africa to India.
10	Fewer Officers were provided with passages otherwise than in Transports than had been estimated.
11	The Account includes 8,543*l.* for Purchase of Stallions, the Budget Estimate for which service was included under "Scientific and other Minor Departments." The remainder of the increase is mainly owing to the Pay and Expenses of Representatives with the Field Forces in Manchuria.
12	The decrease occurred mainly in Ordnance Stores, as the Budget provided 500,000*l.* for batteries of artillery under this head, any payments in respect of which are shown in the Account under "Re-organisation."
13	[payment in respect of 1902–03 was made in March 1904 instead of in 1904–05. The Account includes 27,815*l.* in settlement of 1903–04, not included in the Budget. On the other hand, an adjusting
14 15	The payments on these accounts decreased more than was expected.
17	The growth of these payments was not as great as was expected.
18	Refund of portion of Contributions received in previous years.
19	Consists of 544,142*l.* under Ordnance, including payments on account of batteries of artillery, 9,816*l.* for Medical Stores, 482*l.* for clothing, and 131,926*l.* under Supply and Transport.
20	The supply of guns and mountings was suspended.
21	The demands have been smaller than was indicated in the estimates received from India. Part of the decrease, however, is owing to stores having been purchased at less cost than was estimated.
22 23	The Estimates were furnished by the Railway Companies concerned.
24	The demands were greater than was indicated in the Estimates received from India.
25	The amount of Debentures renewed was 2,023,000*l.* (*see* note against Receipts on account of Subscribed Capital); but 14,115*l.* was paid to holders as discount on renewal, which has been included under this head.
26	These Estimates were furnished by the Railway Companies.

No. 7.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1904-05. Budget Estimate, March 1904.	1904-05. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - - -	24,034,200	22,097,169			
DEBT:					
PERMANENT DEBT DISCHARGED:					
Great Indian Peninsula Railway Debentures - - - - - -	1,002,100	1,002,100	—	—	1
India 5 per Cent. Stock - - - - - - - - - - -	—	100	100	—	2
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on security of India Bills - - - - - -	2,000,000	2,000,000	—	—	3
	3,002,100	3,002,200			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE - - - - - - - - - -	7,900	118,775	110,875	—	4
MISCELLANEOUS DEPOSITS:					
Gold Reserve Fund: Sums invested - - - - - - - -	166,800	2,000,112	1,833,312	—	5
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto - - - - - - - - - -	—	108	108	—	6
	174,700	2,118,995			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to His Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c. - - - -	103,600	5,858	—	97,742	7
Family Remittances, Remittances by Administrators General, &c. -	101,000	86,445	—	14,555	8
East Indian Railway Company: For discharge of Debentures - - - -	800,000	800,000	—	—	9
Advances for purchase of Stores, &c. - - - - - - - -	750,000	632,344	—	117,656	10
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. -	172,000	75,904	—	96,096	11
South Indian Railway Company: Ditto, ditto - - - - - -	155,000	129,174	—	25,826	12
Bengal and North-Western Railway Company: Ditto, ditto - - -	120,000	120,887	887	—	13
Great Indian Peninsula Railway Company: Ditto, ditto - - -	750,000	883,367	133,367	—	14
Stores chargeable to Provincial and Local Funds, and to Native States -	97,000	224,091	127,091	—	15
Miscellaneous Payments to be brought to charge or recovered in India -	49,000	95,117	46,117	—	16
Purchase of Silver - - - - - - - - - - - - - -	—	4,540,378	4,540,378	—	17
	3,097,600	7,593,565			
TOTAL DISBURSEMENTS - - - £	30,308,600	34,811,929			

India Office, 10 May 1906.

of the Home Treasury of the Government of *India*, for the Year 1904-05—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
5	*See* corresponding receipts.
7	The Budget Estimate included 96,000*l*. on account of Indian Money Orders, but the net transactions on that account showed a receipt of 6,863*l*., which has been transferred to the receipt side of the Account.
8	The decrease occurred mainly in the payment of Remittances by Administrators General.
10–13	These Estimates were furnished by the several Railway Companies concerned.
14	The Account includes 41,114*l*. for the purchase of the property of the Nerbudda Coal and Iron Company, Limited, and the payments for Stores, the estimates for which were furnished by the Company, were greater than the estimate.
15	The demands were larger than was indicated in the estimates received from India.
16	The Account includes 24,189*l*. for the Purchase of Mules (Re-organisation), and 6,012*l*. for the purchase of "The Retreat" Estate, Simla. There is also an increase of 14,000*l*. in Bills drawn by the Mission to the Court of Persia.
17	For coinage.

Lionel Abrahams, Financial Secretary.

No. 8.

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE:			
FOREST:			£
Fees received from Students in respect of their Continental Tour			1,260
INTEREST:		£	
Interest realised from investment of Cash Balance, &c.		219,355	
Paper Currency Reserve Investment: Interest		18,522	
			237,877
TELEGRAPH:			
Indo-European Telegraph:			
Message Revenue			7,180
MINT:			
Proceeds of Sale of Indian Coins sent to this Country for Assay, &c.			46
MARINE:			
Amount received from the Admiralty:		£	
In adjustment of the subsidy for the Harbour Defence Vessels		3,889	
In respect of the balance of the Sale proceeds of the Vessels and of Ordnance Stores returned therefrom		6,995	
			10,884
MEDICAL:			
Pensions, &c. of Lunatics appropriated to their maintenance			1,156
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale proceeds of Books, Maps, &c.			352
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		£	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund		12,532	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		50,031	
Subscriptions towards Indian Civil Service Family Pensions		8,308	
Family subscriptions of Native Members of the Indian Civil Service		22	
			70,893
MISCELLANEOUS:			
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items			56,522
RAILWAYS:			
STATE RAILWAYS:		£	
East Indian Railway: Rent of premises occupied by the Company		230	
SUBSIDIZED COMPANIES:	£		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	1,799		
Southern Punjab Railway: Ditto ditto	16,054		
		17,853	
			18,083
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Fees from Students, &c.			19,338
ARMY:			
Effective.			
Contribution by the Imperial Government in respect of	£	£	
Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
		230,000	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c.		85,440	
		315,440	
Non-effective.	£		
Subscriptions towards Indian Military Service Family Pensions	30,197		
Contributions towards pensions of Indian Native Soldiers lent for Imperial Service	7,012		
		37,209	
			352,649
Carried forward		£	776,240

* This is an Account subject to audit and to the final adjustment of the accounts of sub-accountants.

No. 8.

TREASURY of the GOVERNMENT of *India*, from 1st April 1905 to 31st March 1906.

DISBURSEMENTS.

EXPENDITURE:

LAND REVENUE:		£	£
Law Charges in connection with Appeals from India		1,754	
Stores for India		57	
			1,811
OPIUM:			
Stores for India			1,761
SALT:			
Stores for India			391
STAMPS:			
Stores for India			41,802
EXCISE:			
Stores for India			2
CUSTOMS:		£	
Sundry items		41	
Stores for India		397	
			438
FOREST:			
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.		3,507	
Stores for India		743	
			4,250
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):			
Interest on Loans contracted in England		* 2,913,667	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised		22,218	
Discount on the issue of 2,000,000*l.* India 3 per cent. Stock		47,485	
			2,983,370
POST OFFICE:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		61,226	
Deputation to Postal Congress in Rome		391	
Stores for India		59,717	
			121,334
TELEGRAPH:			
Indo-European Telegraph:	£		
Payments in respect of Revenue	85		
Other Payments	25,416		
		25,501	
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates		17,545	
Red Sea and India Telegraph		18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses		4,360	
		65,433	
Telegraph Lines in India—Stores for India		252,180	
			317,613
MINT:			
Sundry items		763	
Stores for India		10,673	
			11,436
GENERAL ADMINISTRATION:			
Home Establishment, &c.		233,473	
Payments on account of Administration in India		14,550	
		248,023	
Stores for India		42,218	
			290,241
LAW AND JUSTICE:			
Sundry items		150	
Stores for India		2	
			152
POLICE:			
Passage to India of Assistant Superintendents on appointment, &c.			1,108
Carried forward		£	3,775,709

* Total interest on Loans contracted in England is charged as follows:—

			£
Under Interest on Ordinary Debt (as above)			2,913,667
Under Railway Revenue Account (page 45):	£	£	
State Railways—Interest on Debt	1,169,282		
Deduct—Oude and Rohilkund Railway Discount Sinking Fund	2,927		
		1,166,355	
State Railways—Interest chargeable against Companies on Advances		265,719	
			1,432,074
		£	4,345,741

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£
Brought forward - - -	776,240
RECEIPTS—*continued.*	
Carried forward - - - £	776,240

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

		£
	Brought forward	3,775,709
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
MARINE:	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,072	
Sundry items	2,006	
	102,078	
Stores for India	148,034	
		250,112
EDUCATION:		
Passage to India of Educational Officers on appointment, Allowances to Indian Government Scholars, &c.		5,646
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment		282
MEDICAL:	£	
Maintenance of Lunatics	2,774	
Grants for Medical Research, Allowances to Officers while on Study Leave &c.	8,091	
		10,865
POLITICAL:		
Sundry items	3,070	
Stores for India	2,464	
		5,534
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sundry Items	12,342	
Stores for India	32,806	
		45,148
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,692	
Members of the Bengal Nizamut Family	1,425	
		11,117
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		234,473
SUPERANNUATION ALLOWANCES AND PENSIONS:	£	
General	564,540	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,446,543	
Indian Civil Service Family Pensions	8,300	
		2,019,383
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,327	
Stores for India	83,444	
		89,771
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	10,043	
Miscellaneous Charges connected with the supply of Stores to India	11,803	
		21,846
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE RAILWAYS:		
Payments to the Madras Railway Company for construction of Famine Railways	8,581	
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:		
Stores for India	3,769	
		12,350
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:	£	
East Indian Railway	284,683	
Eastern Bengal Railway	32,278	
Scinde Punjab and Delhi Railway	147,981	
Oude and Rohilkund Railway	322,567	
South Indian Railway	146,635	
Great Indian Peninsula Railway	205,863	
Bengal Central Railway	7,682	
Bombay Baroda and Central India Railway	21,593	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):		1,169,282
East Indian Railway	1,198,180	
Eastern Bengal Railway	123,317	
Scinde Punjab and Delhi Railway	423,671	
Great Indian Peninsula Railway	1,268,569	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		3,013,737
Bengal Central Railway (until 30th June 1905)	8,125	
Bengal-Nagpur Railway	89,700	
Bombay Baroda and Central India Railway (until 31st December 1905)	14,335	
Great Indian Peninsula Railway	35,750	
Indian Midland Railway	48,587	
Southern Mahratta Railway	69,222	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		265,719
Assam-Bengal Railway	88,967	
Bengal Central Railway (until 30th June 1905)	8,750	
Bengal-Nagpur Railway	302,214	
Burma Railways	87,500	
East Indian Railway	217,510	
Great Indian Peninsula Railway	77,250	
Indian Midland Railway	216,091	
Southern Mahratta Railway	210,318	
South Indian Railway	78,000	
		1,286,600
GUARANTEED COMPANIES—INTEREST		1,038,620
		6,773,958
	Carried forward £	13,256,194

No. 8—Estimated Account of the Receipts and Disbursements of the Home Treasury

		£
Receipts—*continued.*	Brought forward - - -	776,240
	Total Receipts on account of Revenue - - - £	776,240
	Carried forward - - - £	776,240

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued.*

			£
		Brought forward - - -	13,256,194
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
OTHER PUBLIC WORKS:			
MILITARY WORKS:	£	£	
Stores for India	47,645		
Ditto Re-organisation	554		
		48,199	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department	43,407		
Royal Indian Engineering College	23,627		
Sundry items	4,563		
	71,597		
Stores for India	3,414		
		75,011	
			123,210
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India	565,720		
Furlough Allowances and Pay during Voyage of British Forces serving in India	129,279		
Furlough Allowances of Officers of the Indian Service	292,882		
Indian Troop Service	313,810		
Passage of Officers and others not charged to Indian Troop Service	6,850		
Miscellaneous	44,082		
	1,352,623		
Stores for India	714,088		
		2,066,711	
Non-effective.			
Payments to War Office for Retired Pay, &c. of British Forces for service in India	715,283		
Pay of Non-effective Colonels of Royal Artillery	16,515		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,515,868		
Miscellaneous Pensions, &c.	85,449		
Indian Military Service Family Pensions	51,673		
		2,384,788	
Re-organisation.			
Stores for India		715,567	
			5,167,066
SPECIAL DEFENCE WORKS:			
SPECIAL DEFENCES (1902):			
Stores for India			71,046
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £			18,617,516

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:	£	£	
Stores for India, 1,963,680*l.* Other Payments, 14,288*l.*	1,977,968		
Payments to the Burma Railways Company for construction of State Extensions	68,928		
Payments to the Madras Railway Company for construction of the Azikhal-Mangalore Railway	2,409		
		2,049,305	
IRRIGATION WORKS:			
Stores for India		31,949	
			2,081,254
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:			
BOMBAY BARODA AND CENTRAL INDIA RAILWAY:	£		
Part payment of the purchase price of the Company's undertaking, by the creation and issue of India 3 per Cent. Stock	10,089,146		
Amount of the Debentures of the Company for which the Secretary of State incurred the liability on the purchase	2,391,300		
		12,480,446	
BENGAL CENTRAL RAILWAY:			
Purchase of the undertaking of the Company	500,000		
Compensation to Secretary and Clerks	514		
		500,514	
			12,980,960
		Carried forward - -	33,679,730

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

			£
		Brought forward - - -	776,240
RECEIPTS—*continued.*			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:*		£	
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - - - - - - - - -		549,668	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS - - - - - -		2,728	
			552,396
DEBT:			
PERMANENT DEBT INCURRED:			
India 3 per Cent. Stock—Loan issued - - - - - - - - - - - - - -		2,000,000	
India 3 per Cent. Stock, created under Act 5 Edw. VII., in part payment of the purchase price of the Bombay Baroda and Central India Railway Company's undertaking - -		10,089,146	
Debentures of the Bombay Baroda and Central India Railway Company, for which the Secretary of State incurred the liability on the purchase of their undertaking - -		2,391,300	
			14,480,446
DEPOSITS AND ADVANCES:			
REPAYMENT OF ADVANCES - - - - - - - - - - - - - -		17,129	
MISCELLANEOUS DEPOSITS:			
Gold Reserve Fund:	£		
Sums remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India - - - - - - - - - -	3,543,000		
Treasury Bills paid off - - - - - - - - - - - -	2,700,000		
Dividends on investments and discount on Treasury Bills - - - -	245,401		
		6,488,401	
Paper Currency Reserve: Bills of Exchange and Telegraphic Transfers on India - -		1,333,333	
			7,838,863
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by His Majesty's Treasury and other Public Departments in respect of Expenditure incurred in India in connection with the Somaliland Expedition - - - - - - - - - - - - - -	£ 2,252	£	
Expenditure incurred in India in connection with the China Expeditionary Force - - - - - - - - - - - - - -	155,976		
Advances in India on account of Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, Postal and Money Order transactions, &c. - - - - - - - - - - - - - -	566,701		
		724,929	
Estates remitted from India by Administrators-General by means of Bills on London - -		55,229	
East Indian Railway Company:	£		
On account of Debenture Stock - - - - - - - - - -	1,378,295		
Transfer fees and miscellaneous refunds - - - - - - -	1,039		
		1,379,334	
South Indian Railway Company:			
On account of Debentures - - - - - - - - - -	110,000		
Transfer fees and miscellaneous refunds - - - - - - -	598		
		110,598	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - -		754	
Great Indian Peninsula Railway Company: Ditto ditto - -		976	
Miscellaneous receipts - - - - - - - - - - - - - -		6,989	
Gold received from India; net sale proceeds - - - - - - - - - - -		400,309	
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India - - - - - - - - - - - - - -		100,000	
Special Telegraphic Transfers sold against Gold in India - - - - - - - - -		1,000,000	
	£		
Bills of Exchange and Telegraphic Transfers on India - - - - - -	31,166,973		
Less—Appropriated to Gold Reserve Fund under "Miscellaneous Deposits" - - - - - - - - - - -	£ 3,543,000		
Appropriated to Paper Currency Reserve under "Miscellaneous Deposits" - - - - - - - - -	1,333,333		
	4,876,333		
		26,290,640	
			30,069,758
		TOTAL RECEIPTS - - - - £	53,717,703
		BALANCE, 1st April 1905 - - -	10,262,581
		£	63,980,284

India Office,
10 May 1906.

* See note on opposite page.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued.*

		£
	Brought forward	33,679,730

DISBURSEMENTS—*continued.*

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*

	£	£
FOR DISCHARGE OF DEBENTURES, &c.	636,742	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,130,176	
		1,766,918

DEBT:

	£	£
PERMANENT DEBT DISCHARGED:		
Great Indian Peninsula Railway Debentures	250,000	
India 4 per Cent. Stock	60	
	250,060	
TEMPORARY DEBT DISCHARGED:		
Temporary Loans on security of India Bills	500,000	
		750,060

DEPOSITS AND ADVANCES:

	£	£
ADVANCES REPAYABLE	5,703	
MISCELLANEOUS DEPOSITS:		
Gold Reserve Fund: Investments in British Funds and Treasury Bills	6,483,401	
Paper Currency Reserve:		
Investments in Consols and Exchequer Bonds	1,333,333	
Transfer of Gold at Bank of England	1,045,000	
	2,378,333	
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its undertaking by the State, claimed during the year by the persons entitled thereto	41	
	8,866,775	
		8,872,478

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
Refund of portion of Advances received from His Majesty's Treasury in respect of Disbursements in India in connection with the War in South Africa	39,000	
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.	14,712	
Family Remittances, Remittances by Administrators-General, &c.	97,175	
East Indian Railway Company:		
For discharge of Debentures	300	
Advances for purchase of Stores, &c.	16,136	
	716,436	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	128,723	
South Indian Railway Company: Ditto, ditto	165,785	
Bengal and North-Western Railway Company: Ditto, ditto	122 209	
Bombay Baroda and Central India Railway Company: Ditto, ditto (from 1st January 1906)	31,625	
Great Indian Peninsula Railway Company: Ditto, ditto	667,134	
Stores chargeable to Provincial and Local Funds, and to Native States	217,053	
Miscellaneous payments to be brought to charge or recovered in India	56,662	
Purchase of Silver	8,218,043	
		10,474,557

	£	
TOTAL DISBURSEMENTS	£	55,543,743
BALANCE, 31st March 1906		8,436,541
	£	63,980,284

Arthur Guillum Scott, Accountant-General.

* Receipts from, and advances to, the East Indian, the South Indian, the Great Indian Peninsula, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances. Advances to the Bombay Baroda and Central India Railway Company for main line purposes are similarly treated after 1st January 1906.

granted or created within the year 1905-06, *see* page 54.

No. 9.

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual the Debt and Interest created in the Year ended the 31st March 1906; Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1905.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	62,661,236 4 6	3½	2,193,143 5 4
India 3 per Cent. Stock	52,635,384 1 4	3	1,579,061 10 5
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bills	500,000 – –	– –	*12,758 15 –
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	4	108,058 – –
Great Indian Peninsula Railway Debentures	250,000 – –	3	7,500 – –
	132,849,592 18 1		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,342 11 9		
India 4 per Cent. Stock	7,338 11 10		
East India Bonds	20,917 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1905	132,887,191 1 8	– –	4,295,502 11 10
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	– – –	– –	1,268,516 – 7
TOTAL Indian Railway Annuities on 31st March 1905	– – –	– –	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1905	132,887,191 1 8	– –	7,164,768 9 7
DEBT CREATED IN THE YEAR 1905-06.			
Debt bearing Interest:			
India 3 per cent. Stock: £ s. d.			
Loan issued 2,000,000 – –			
Created in connection with the Purchase of the Bombay Baroda and Central India Railway 10,089,146 8 5	12,089,146 8 5	3	362,674 7 10
Bombay Baroda and Central India Railway Debentures	†67,000 – –	3¾	2,512 10 –
Ditto ditto	†2,048,700 – –	3½	71,704 10 –
Ditto ditto	†175,000 – –	3¼	* 5,687 10 –
Ditto ditto	†100,600 – –	3	3,018 – –
DEBT and Annual Interest thereon, created in the Year ended 31st March 1906	14,480,446 8 5	– –	445,596 17 10
£	147,367,637 10 1	– –	7,610,365 7 6

* This is the *actual* amount of Discount on the issue of the Bills.
† Liability incurred on the purchase of the Bombay Baroda and Central India Railway.

No. 9.

Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1905; the Debt and Interest reduced in that Year; and the Total Amount of March 1906; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1905-06.			
Debt bearing Interest:			
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	£ s. d. 136,338 11 10	3½	£ s. d. 4,773 12 –
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	23,750 11 7	3½	831 5 4
India Bills, paid off	500,000 – –	–	*12,758 15 –
Great Indian Peninsula Railway Debentures, paid off	250,000 – –	3	7,500 – –
	910,139 3 5		
Debt not bearing Interest:			
India 4 per Cent. Stock, paid off	59 16 10		
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1906	910,199 – 3	–	25,863 12 4
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1906.†			
Debt bearing Interest:			
India 3½ per Cent. Stock	62,501,097 1 1	3½	2,187,538 7 11
India 3 per Cent. Stock	64,724,530 9 9	3	1,941,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	4	108,058 – –
Bombay Baroda and Central India Railway Debentures	67,000 – –	3¾	2,512 10 –
Ditto ditto	2,048,700 – –	3½	71,704 10 –
Ditto ditto	175,000 – –	3¼	5,687 10 –
Ditto ditto	100,600 – –	3	3,018 – –
	146,419,900 3 1		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,342 11 9		
India 4 per Cent. Stock	7,278 15 –		
East India Bonds	20,917 – –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1906	146,457,438 9 10	–	4,715,235 17 4
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	–	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	–	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	–	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	–	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	– – –	–	1,268,516 – 7
TOTAL Indian Railway Annuities on 31st March 1906	– – –	–	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1906	146,457,438 9 10	–	7,584,501 15 1
£	147,367,637 10 1	–	7,610,365 7 5

* This is the *actual* amount of Discount on the issue of the Bills.
† For Analysis, *see* following page.

No. 9.—Account showing the Total Amount of Indian Debt, raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1906.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	51,774,547 8 11		3½	1,812,109 3 3
India 3 per Cent. Stock	26,306,310 18 –		3	789,189 6 7
India 2½ per Cent. Stock	11,151,558 10 11		2½	278,788 19 3
	89,232,416 17 10			
Not bearing Interest:				
India 5 per Cent. Stock	9,342 11 9			
India 4 per Cent. Stock	7,278 15 –			
East India Bonds	20,917 – –			
		89,269,955 4 7	–	2,880,087 9 1
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.				
Bearing Interest:				
India 3 per Cent. Stock		10,000,000 – –	3	300,000 – –
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	6,036,014 14 1		3½	211,260 10 3
India 3 per Cent. Stock	240,771 3 8		3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 – –		4½	64,604 5 –
		7,712,435 17 9	–	283,087 18 –
Annuity:				
Annuity terminating in 1953			–	850,537 18 10
Interest in lieu of Deferred Annuity			–	262,000 – –
				1,112,537 13 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,395,625 16 10
Debt bearing Interest:				
India 3½ per Cent. Stock	520,144 11 –		3½	18,205 1 2
India 3 per Cent. Stock	228 9 1		3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 – –		4	13,946 12 9
		869,039 – 1	–	32,158 11 –
Annuity:				
Annuity terminating in 1957			–	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				149,009 5 9
Debt bearing Interest:				
India 3½ per Cent. Stock	4,207,480 5 10		3½	147,261 16 2
India 3 per Cent. Stock	* — *16,553 8 8*		3	— *496 12 1*
		4,190,926 17 2	–	146,765 4 1
Annuity:				
Annuity terminating in 1958			–	371,361 3 7
Debt incurred in respect of the Oude and Rohilkund Railway.				518,126 7 8
Bearing Interest:				
India 3½ per Cent. Stock	† — *37,089 18 9*		3½	— *1,298 2 11*
India 3 per Cent. Stock	10,333,027 16 9		3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8		2½	10,892 11 2
		10,731,640 3 8	–	319,585 4 11
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6		3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8		2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 – –		4½	19,125 – –
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8		3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –		4	108,058 – –
		5,964,666 9 8	–	205,954 9 11
Annuity:				
Annuity terminating in 1948			–	1,268,516 – 7
				1,474,470 10 6
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3 per Cent. Stock	10,089,146 8 5		3	302,674 7 10
Bombay Baroda and Central Railway Debentures	67,000 – –		3½	2,512 10 –
Ditto ditto	2,048,700 – –		3½	71,704 10 –
Ditto ditto	175,000 – –		3½	5,687 10 –
Ditto ditto	100,600 – –		3	3,018 – –
		12,480,446 8 5		385,596 17 10
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1906 £		146,457,438 9 10	–	7,584,501 15 1

* The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India per 3½ Cent. Stock.

† The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1905.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent Stock - - - - -	59,864,540 8 10	2,773,753 10 6
India 3 per Cent. Stock - - - - -	50,981,417 1 5	1,653,966 19 10
India 2½ per Cent. Stock - - - - -	11,762,169 12 5	130,036 19 10
£	122,608,127 2 8	4,557,757 10 2

BANK OF ENGLAND.	£ s. d.	£ s. d.
Charge for Management for the Year 1905:		
Sterling Debt:		
On 100,000,000*l.* India Stocks, at 360*l.* per million - - - - - - - -	36,000 – –	
„ 22,608,127*l.* 2*s.* 8*d.* India Stocks, at 100*l.* per million - - - - - -	2,260 16 3	
„ 2,000,000*l.* India 3 per Cent. Stock, issued during the year, at 100*l.* per million a year, for 169 days - - - - - - - - - - - -	93 3 –	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million - - -	1,473 4 5	
Issue of 2,000,000*l.* India 3 per Cent. Stock at 62½*l.* per million - - - -	1,250 – –	
		41,077 3 8
Rupee Debt:		
Rs. 166,621,441 Indian Government Rupee Loans, at 300*l.* per ten million Rupees -	4,998 12 10	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted - - - - -	123 5 8	
		5,121 18 6
		46,199 2 2
BANK OF IRELAND.		
Charge for Management for the Year 1905:		
On 4,557,757*l.* 10*s.* 2*d.* India Stocks, at 360*l.* per million - - - - - - - - - -		1,640 15 7
	£	47,839 17 9

Arthur Guillum Scott,
Accountant-General.

No. 10.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1905 and 31st March 1906 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.

	Increase or Decrease in 1906-07.	
	Increase.	Decrease.
	£	£
Permanent Under Secretary of State—Personal Allowance of 500*l.*	500	—
Director-in-Chief of the Indo-European Telegraph, Public Works Department—Salary of present incumbent increased from 1,000*l.* to 1,100*l.*, *less* pension earned by previous service	100	—
Clerk for Special Duties, Revenue and Statistics Department—Salary 400*l.* In lieu of maximum Salary of 350*l.*	50	—
Assistant Secretary to Committee of Imperial Defence—Salary 700*l.* In lieu of Salary 500*l.*	200	—
Clerk specially attached, Store Department—Salary, 4*l.* 14*s.* 6*d.* a week, rising by 10*s.* 6*d.* a week triennially to 6*l.* 6*s.* a week In lieu of Hired Writer—Salary 4*l.* 4*s.* a week	28	—
Assistant Inspector of Scientific Supplies—Salary 200*l.*, rising by 10*l.* annually to 350*l.*	206	—
Twelve Second Class Clerks, interchangeable among Departments :— Salary 70*l.*, rising by 5*l.* annually to 100*l.*; then by 7*l.* 10*s.* annually to 190*l.*; then by 10*l.* annually to 250*l.* Higher Grade—Salary 250*l.*, rising by 10*l.* annually to 350*l.*	1,008	—
Increase arising from periodical increments	2,276	—
Net decrease consequent on appointments abolished, vacancies, retirements, &c.	—	1,629
£	4,368	1,629
NET INCREASE, as shown on page 56	£ 2,739	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1906-07.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
Kerr, Thomas	Assistant Inspector of Stores, India Store Depôt.	–	–	– –	Death	– –	39 2 1
Tassell, William	Examiner of Stores, India Store Depôt.	–	–	– –	ditto	– –	206 13 4
Barnes, Robert George	Inspector of Stores, India Store Depôt.	58	*34	350 – –	Ill health	180 16 8	—
Bayley, Sir Steuart Colvin, K.C.S.I., C.I.E.	Secretary, Political and Secret Department, and thereafter Member of the Council of India.	68	14	1,200 – –	Expiration of term of appointment.	280 – –	—
Benger, Alfred	Assistant to the Auditor	62	38	850 – –	Age	502 13 2	—
Greene, Walter James	Clerk for the Examination of Army Non-effective Accounts.	65	37	500 – –	ditto	308 6 8	—
Hewish, John	Deputy Accountant-General.	56	36	950 – –	Ill health	570 – –	—
Horspool, William Paddison	Second Class Clerk, India Audit Office.	43	26	320 – –	ditto	138 13 4	—
May, Richard	Inspector of Stores, India Store Depôt.	62	*33	400 – –	Age	220 – –	—
Ronson, William Tomlinson	Senior Clerk, Correspondence Department.	64	32	700 – –	ditto	373 6 8	—
				TOTAL		2,573 16 6	245 15 5
					INCREASE	£2,328 1 1	

* Including three years added for special qualifications.

No. 10.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—DETAILS OF INCREASE and DIMINUTION in 1906-07—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
COMPASSIONATE ALLOWANCES.		*Years.*	*Years.*			£ s. d.	£ s. d.
Mead, Mary Ann -	Housemaid, India Office -	–	–	- -	Death - -	- -	27 6 –
Parker, Thomas - -	Labourer, India Store Depôt.	–	–	- -	ditto - -	- -	46 1 2
Hyde, Charles - -	Viewer, India Store Depôt.	65	30	48*s.* a week	Age - -	62 11 5	—
					TOTAL - - -	62 11 5	73 7 2
					DECREASE - -		£ 10 15 9
					NET INCREASE - -		£ 2,317 5 4

SUPERANNUATION AND RETIRED ALLOWANCES.

Annual Amount of Pensions for the Year 1906-07, including the portions which have been commuted.

	1906–07.	1905-06.	Increase.	Decrease.
	£	£	£	£
Superannuation Allowances - - -	29,580	27,252	2,328	—
Compensation Allowances - - - -	14,403	14,403	—	—
Compassionate Allowances - - - -	2,434	2,445	—	11
£	46,417	44,100	2,328	11
NET INCREASE - - -				£ 2,317

Arthur Gwilym Scott,
Accountant-General.

No. 11.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1907, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1906-07.	1905-06.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES, WAGES, AND ALLOWANCES	150,989	148,250	2,739	—
POSTAGE OF DESPATCHES TO INDIA	400	400	—	—
TELEGRAMS TO INDIA	2,500	5,500	—	3,000
LAW CHARGES	600	400	200	—
CONTINGENCIES	15,000	14,500	500	—
CONTINGENCIES OF THE STORE DEPÔT	10,800	10,800	—	—
STATIONERY, PRINTING, AND BOOKBINDING	8,000	7,500	500	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,606	7,337	—	731
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	194,895	194,687	3,939	3,731
NET INCREASE £ 208				
SUPERANNUATION AND RETIRED ALLOWANCES £	*46,417	*44,100	2,317	—

* Annual Amount of Pensions for the Year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1905-06.	Numbers. 1906-07.		1906-07.	1905-06.	INCREASE.	DECREASE.
			£	£	£	£
16	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 12 Members of Council	24,900	24,400	500	—
56	57	Correspondence Department	30,193	29,425	768	—
7	7	Funds Department	2,751	2,721	30	—
47	50	Accountant General's Department	17,514	17,451	63	—
64	64	Registry and Record Department	10,763	10,599	164	—
22	22	Miscellaneous Officers, &c.	11,820	11,563	257	—
56	55	Office Keepers and Messengers	5,935	6,001	—	66
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
21	21	Artificers and Labourers employed at the India Office	1,944	1,954	—	10
111	120	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	30,162	29,039	1,123	—
434	446		137,364	134,535		
188	188	Wages.—Artificers, Labourers, Fire Watchmen, and Charwoman, employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	13,625	13,715	—	90
622	634	£	150,989	148,250	2,905	166
		NET INCREASE £ 2,739				

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

DETAILS OF THE FOREGOING.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1906-07.	1905-06.
1905-06.	1906-07.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	-	-	-	5,000	5,000
1	1	Permanent Under Secretary of State(1)	-	-	-	2,500	2,000
1	1	Parliamentary Under Secretary of State	-	-	-	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	-	-	-	1,500	1,500
12	12	Members of Council (2)	-	each 1,200*l.*	-	14,400	14,400
16	16				£	24,900	24,400

(1) Receives a personal allowance of 500*l.*

(2) Five also receive Indian Civil Service Annuities of 1,000*l.* each; one receives an Indian Judicial Pension of 1,500*l.* a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year; and one, Unemployed Pay of 700*l.* a year.

		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	-	each 1,200*l.*	-	7,200	7,200
6	6	Assistants (2)	800	50	1,000	6,025	5,912
8	8	Senior Clerks (3)	600	25	800	5,527	5,437
1	1	Clerk specially attached to the Political and Secret Department	700	25	800	763	738
9	9	Junior Clerks (4)	200	20	600	3,221	3,142
1	1	Political Aide-de-Camp to the Secretary of State for India (5)	-	-	-	800	800
4	4	Staff Clerks	350	15	500	1,670	1,628
1	1	Clerk for Special Duties	-	-	-	400	350
13	14	Second Class Clerks (6)	70	5 7*l.* 10*s.* 10	100 190 250	2,088	1,892
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	329	329
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (7)	-	-	-	575	475
3	3	Clerks, ditto — One	320	20	700	1,321	1,276
		Clerks, ditto — One	250	10 15	350 450		
		Clerks, ditto — One	150	7*l.* 10*s.* 10	190 350		
2	2	Second Class Clerks, ditto	70	5 7*l.* 10*s.* 10	100 190 250	274	246
56	57				£	30,193	29,425

(1) Besides the sums included above, one receives Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and two receive Indian Civil Service Annuities of 1,000*l.* each.

(2) One receives an extra allowance of 100*l.*

(3) One receives also 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").

(4) One receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under-Secretaries of State; one receives 50*l.* as Resident Clerk; and one, 50*l.* as Reading Clerk to Council.

(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.

(6) One holds a Temporary Minor Staff Post at a Salary of 190*l.*, and receives an extra allowance of 100*l.* as Shorthand Writer to the Secretary of State; and one receives an extra allowance of 25*l.*

(7) Salary of Office, 1,100*l.* (to present incumbent) *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1905-06.	Numbers. 1906-07.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1906-07.	1905-06.
		FUNDS DEPARTMENT.	£	£	£	£	£
1	1	Director of Funds	800	50	1,000	1,000	1,000
1	1	Senior Clerk	500	20	700	700	700
3	3	Second Class Clerks, Higher Grade (1)	250	10	350	866	846
2	2	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	185	175
7	7				£	2,751	2,721

(1) One holds a Temporary Minor Staff Post at a salary of 320*l.*

		ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant General	- -	- -	- -	1,200	1,200
1	1	Deputy Accountant General	800	25	1,000	850	950
5	5	Senior Clerks (1)	500	20	700	3,550	3,510
2	2	Redundant Senior Clerks	500	20	700	1,160	1,275
6	6	Junior Clerks (2)	150	15 20	300 500	2,175	2,452
4	4	Staff Clerks	350	15	500	1,745	1,685
15	15	Second Class Clerks, Higher Grade	250	10	350	4,973	4,893
12	15	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	1,711	1,336
1	1	Keeper of Records	120	3	150	150	150
47	50				£	17,514	17,451

(1) Three receive extra allowances, one of 100*l.*, and two of 50*l.* each.
(2) One receives 50*l.* for compiling a portion of the "India List and India Office List."

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
1	1	Assistant to Registrar	550	15	700	618	603
3	3	Staff Clerks	350	15	500	1,347	1,302
6	6	Second Class Clerks, Higher Grade (1)	250	10	350	1,909	1 879
22	24	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	2,607	2,365
2	2	Clerks specially attached (2)	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	757	757
5	4	Supplemental Clerks	124 and then by 10*s.* 6*d.* a week, triennially.	2*l.* 10*s.*	150 250	763	921
1	1	Keeper of Records	150	5	200	200	200
1	1	Keeper of Geographical Records	100	5	200	200	200
1	1	Record Keeper, Military Department	120	3	150	143	140
14	14	Women Typists — Chief Superintendent	31*s.* a week	2*s.* a week	35*s.* a week	951	928
		Women Typists — Superintendent	26*s.* a week	2*s.* a week	30*s.* a week		
		Women Typists — Typists	18*s.* a week, 19*s.* a week	first year 2*s.* a week	- 25*s.* a week		
2	2	*Hectographists	15*s.* a week	2*s.* a week every 2 yrs.	21*s.* a week	96	89
5	4	*Boy Clerks	15*s.* to 19*s.* a week			172	215
64	64				£	10,763	10,599

(1) Two hold Temporary Minor Staff Posts at salaries of 320*l.* and 300*l.* respectively, and one receives 50*l.* for compiling a portion of the "India List and India Office List."
(2) One receives 50*l.* as Resident Clerk, and 50*l.* as Assistant Editor of Telegraph Codes.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1906-07.	1905-06.
1905-06.	1906-07.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	- -	- -	- -	300	300
1	1	Government Director of Indian Railway Companies (2)	- -	- -	- -	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	- -	-	- -	700	700
1	1	Librarian	- -	- -	- -	600	600
1	1	Assistant to ditto	- -	- -	- -	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
1	1	*Boy Clerk employed in the Library	15*s.* to 19*s.* a week			45	43
1	1	President of the Medical Board for the examination of Officers of the Indian Services (3)	- -	- -	- -	800	800
1	1	*Member of the Medical Board (4)	- -	- -	- -	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State (5)	- -	- -	- -	1,200	1,200
1	1	Assistant Solicitor	600	25	800	744	719
1	1	Clerk, Legal Adviser and Solicitor's Department	200	10	300	256	246
1	1	*Inspector of Military Equipment and Clothing (6)	- -	- -	- -	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing (7)	250	10	400	385	375
1	1	Actuary	600	25	800	800	800
1	1	*Computing Clerk to the Actuary	- -	- -	- -	250	250
1	1	Surveyor and Clerk of the Works	300	10	400	390	380
1	1	Assistant to ditto	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	- -	- -	- -	1,000	1,000
1	1	*Assistant to ditto	- -	- -	- -	500	500
1	1	*Officer of the Indian Army attached to the General Staff, War Office (8)	- -	- -	- -	200	200
1	1	*Assistant Secretary to the Committee of Imperial Defence	- -	- -	- -	700	500
1	1	*Member of the Army Sanitary Committee, for the Indian portion of the work (9)	- -	- -	- -	200	200
22	22				£	11,820	11,563

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Medical Pension of 950*l.* a year.
(4) Also receives an Indian Medical Pension of 600*l.* a year.
(5) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(6) Also receives a pension of 2*l.* a day granted for service in the British Army.
(7) In addition to salary, receives two guineas for each Valuation Statement prepared.
(8) In addition to 500*l.* a year from the War Office.
(9) Also receives an Indian Medical Pension of 950*l.* a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1905-06.	Numbers. 1906-07.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1906-07.	1905-06.
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		OFFICE KEEPERS AND MESSENGERS.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments				
1	1	Second Office Keeper			150	176	176
			In lieu of apartments		26		
1	1	Third Office Keeper	With apartments			140	140
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,577	2,556
29	28	Messengers, Second Class (with uniform) (1), (2)	80	2	100	2,665	2,773
4	4	*Boy Messengers	At 1*s.* 6*d.* to 2*s.* 6*d.* a day			127	106
56	55				£	5,935	6,001

(1) In addition to their salaries, certain Messengers receive the following allowances :—Three 30*l.* each, for attendance on the Secretary of State; one 20*l.*, and one 10*l.*, for attendance on the Under Secretaries of State; one 25*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 20*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; two 10*l.* each, for performing the duties of Hall Porter; and one 5*l.*, for assisting the Keeper of Records, Registry and Record Department.

(2) Ten also receive pensions varying from 1*s.* to 2*s.* 9*d.* a day, granted for service in the British Army.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper	With apartments			80	80
28	28	*Housemaids	40*l.* a year each			1,120	1,120
5	5	*Charwomen	14*s.* a week each			182	182
34	34				£	1,382	1,382
21	21	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 1*l.* 5*s.* to 2*l.* 15*s.* a week			1,944	1,954
		STORE DEPARTMENT. *India Office Branch.*					
1	1	Director General				1,200	1,200
1	1	Deputy Director General	800	25	1,000	975	950
5	5	Senior Clerks (1)	500	20	700	3,890	3,850
2	2	Junior Clerks	150	15 / 20	300 / 500	819	797
1	1	Staff Clerk	350	15	500	429	414
2	2	Second Class Clerks, Higher Grade	250	10	350	652	642
11	14	Second Class Clerks	70	5 / 7*l.* 10*s.* / 10	100 / 190 / 250	1,622	1,317
1	1	Clerk for Railway Stores	150	10	350	350	350
1	1	Supplemental Clerk	115	2*l.* 10*s.*	150	147	145
1	1	*Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	246	218
1	1	Clerk for Ordnance Stores (2)	7*s.* 6*d.* a day.	6*d.* a day.	10*s.* a day	167	158
1	1	*Boy Clerk	15*s.* to 19*s.* a week			45	42
1	1	*Surveyor of Shipping				600	600
39	32	Carried forward			£	11,142	10,683

(1) Four receive extra allowances of 100*l.* each.

(2) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers.			SALARY OF OFFICE.			1906-07.	1905-06.
1905-06.	1906-07.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued*.	£	£	£	£	£
		STORE DEPARTMENT—*continued*.					
29	32	Brought forward	- -	- -	- -	11,142	10,683
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	- -	- -	- -	800	800
1	1	Assistant Superintendent (2)	- -	- -	- -	600	600
4	4	Supervisors, First Grade (3)	400	15	500	1,972	1,927
1	1	Inspector of Machinery	400	15	500	441	426
6	6	Supervisors, Second Grade (3) (4)	250	10	400	1,971	1,911
1	2	Second Class Clerks, Higher Grade	250	10	350	543	266
18	21	Second Class Clerks	70	5 / 7*l*. 10*s*. / 10	100 / 190 / 250	2,203	2,014
14	14	Inspectors of Stores (3) (5)	250	10	350	4,453	4,578
18	17	Assistant Inspectors of Stores	150	5 / 7*l*. 10*s*.	200 / 250	2,928	3,083
1	1	Custodian of Patterns (3)	150	(6)	250	270	270
1	1	Storeholder	120	5	160	135	130
1	1	Engineer (3)	120	(6)	200	215	215
1	1	Assistant Surveyor of Shipping	200	10	300	268	258
1	1	Inspector of Scientific Supplies	300	15	500	316	300
—	1	Assistant Inspector of Scientific Supplies	200	10	350	206	—
1	1	*Examiner of Surgical Instruments (7)	- -	- -	- -	100	100
1	1	*Examiner of Medical Stores (8)	- -	- -	- -	300	300
1	1	*Medical Attendant on Labourers	- -	- -	- -	100	100
2	2	Messengers (with uniform)	80	2	100	196	192
4	6	*Boy Clerks	15*s*. to 19*s*. a week			262	168
		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	200	10	300	292	282
1	1	Assistant ditto	150	7*l*. 10*s*.	200	174	166
2	2	Examiners of Stamps	100	5	150	275	270
111	120					30,162	29,030
9	8	**Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	720	861
149	150	**Labourers and Fire Watchmen temporarily employed at the Store Depôt*	- -	- -	- -	11,029	11,027
1	1	**Charwoman temporarily employed at the Store Depôt*	- -	- -	- -	36	36
29	29	**Examiners and Tellers temporarily employed at the Stamp Branch*	- -	- -	- -	1,840	1,791
299	308				£	43,787	42,754

(1) Also receives a pension of 310*l*. a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l*. a year.
(3) Extra allowances as follows:—Two Supervisors, First Grade, 50*l*. each; one Supervisor, Second Grade, 25*l*. two Inspectors of Stores, 50*l*. each; Custodian of Patterns, 20*l*.; and Engineer, 15*l*.
(4) One also receives an Indian Military Pension of 58*l*. a year.
(5) One also receives a pension of 2*s*. 6*d*. a day granted for service in the British Army.
(6) Rising on report of the Director General.
(7) Also receives an Indian Medical Pension of 292*l*. a year and an annuity of 300*l*. from the Bengal Medical Retiring Fund.
(8) Also receives an Indian Medical Pension of 365*l*. a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1906-07.	1905-06.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	2,900	2,700	200	—
Repairs, Furniture, and Fittings	5,600	5,600	—	—
Coal and Firewood	500	500	—	—
Gas and Electric Lighting; Soap, and other House Articles	1,000	1,000	—	—
Postage (excluding Postage to India)	1,200	1,050	150	—
Telegrams (excluding Telegrams to India)	150	90	60	—
Travelling Expenses	240	240	—	—
Newspapers, Books, Parliamentary Papers, &c.	900	850	50	—
Advertisements	850	850	—	—
Stamps	140	120	20	—
Postal and Money Orders	220	120	100	—
Messengers' Uniforms	320	400	—	80
Messengers' Allowances for Night Watching	180	183	—	3
Pay of Police	150	150	—	—
Miscellaneous	650	647	3	—
£	15,000	14,500	583	83
NET INCREASE				£500
CONTINGENCIES OF THE STORE DEPÔT.				
Rates and Taxes	1,000	960	40	—
Repairs, Furniture, and Fittings	1,900	1,900	—	—
Coal and Coke	400	400	—	—
Gas and Electric Lighting; Soap, and other House Articles	300	300	—	—
Travelling Expenses of Officers of the Department	3,600	3,600	—	—
Professional Inspection	1,400	1,400	—	—
Carriage of Stores	250	250	—	—
Patterns	100	100	—	—
Advertisements	30	30	—	—
Pay of Police	125	125	—	—
Miscellaneous	695	735	—	40
Inland Revenue Department for superintendence of the supply of Stamps for India	1,000	1,000	—	—
£	10,800	10,800	40	40
NET CHANGE				Nil

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers.			SALARY OF OFFICE.			1906-07.	1905-06.
1905-06.	1906-07.		Minimum.	Annual Increment.	Maximum.		
			£	£	£	£	£
1	1	Auditor	-	-	-	1,200	1,200
1	1	Assistant to the Auditor	800	25	1,000	818	856
4	4	Senior Clerks	500	20	700	2,480	2,605
1	1	Junior Clerk	150	15 20	300 500	176	495
2	2	Staff Clerks	One 350 One 200	15 10	500 400	675	650
1	—	*Second Class Clerk, Higher Grade*	*250*	*10*	*350*	—	*330*
10	11	Second Class Clerks (1)	70	5 7*l.* 10*s.* 10	100 190 250	1,257	1,201
20	20				£	6,606	7,337
					DECREASE		£731

(1) Two hold Temporary Minor Staff Posts at a salary of 150*l.*

Arthur Guillum Scott, Accountant-General.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to the Government of India Act*, 1858, *s.* 53.)

Ordered, by The House of Commons, *to be Printed*,
10 *May* 1906.

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165.

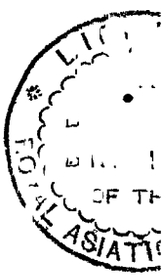
EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to the Government of India Act*, 1858, *Section* 53.)



Ordered, by The House of Commons, *to be Printed*, 9 *May* 1907.

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India Office,
9 May 1907.

ARTHUR GODLEY,
Under Secretary of State for India.

CX. 7. 8

No. 1. - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£	s.	d.	£	s.	d.	£	s.	d.
Balance on the 1st April 1905 - - -							10,262,580	18	7
REVENUE:									
FOREST:									
Fees received from Students in respect of their Continental Tour -				1,260	–	–			
INTEREST:									
Interest realised from investment of Cash Balance, &c.	217,166	9	11						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland - - - - - - -	2,187	14	2						
Paper Currency Reserve Investment: Interest -	18,522	6	–						
				237,876	10	1			
TELEGRAPH:									
Indo-European Telegraph: Message Revenue - - - -				7,180	–	4			
MINT:									
Proceeds of sale of Indian Coins sent to this country for assay, &c.				46	9	3			
MARINE:									
Amount received from the Admiralty:	£	s.	d.						
In adjustment of the Subsidy for the Harbour Defence Vessels - - - - - - - -	3,889	–	–						
In respect of the balance of the sale proceeds of the Vessels, and of Ordnance Stores returned therefrom - - - - - - - -	6,994	18	7						
				10,883	18	7			
MEDICAL:									
Pay, pensions, &c. of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - -				1,155	19	2			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale proceeds of books, maps, &c. - - - - - - -				351	11	1			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	£ 10,885	s. 8	d. 2						
Subscriptions in respect of the India Office Provident Fund - - - - - - - - -	1,647	1	4						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund - - - - -	£ 2,262	s. 12	d. 10						
Madras Civil Service Annuity Fund - - - - -	415	2	11						
Bombay Civil Fund: Annuity Branch - - - - -	254	13	–						
Bengal Civil Fund - - -	330	10	3						
Madras Civil Fund - - -	167	15	8						
Bombay Civil Fund: Provident Branch - - - - -	379	10	–						
Bengal Military Orphan Society -	12,861	4	9						
Bengal Military Fund - - -	18,294	17	6						
Madras Military Fund - -	8,492	15	9						
Bombay Military Fund - -	6,020	9	8						
Madras Medical Fund - - -	91	8	10						
Indian Navy Fund - - -	459	9	2						
				50,030	10	4			
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - - -				8,308	0	2			
Family Subscriptions of Native members of the Indian Civil Service - - - - - - -				22	6	11			
				70,893	6	11			
Carried forward - - - £				329,647	15	5	10,262,580	18	7

No. 1.

of the GOVERNMENT of *India*, from 1st April 1905 to 31st March 1906.

DISBURSEMENTS.

EXPENDITURE:

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,754 5 2	
Stores for India: Microscopes, Scales, &c.	56 13 8	
		1,810 18 10
OPIUM: Stores for India: for the Behar and Benares Opium Agencies		1,760 12 8
SALT: Stores for India: Wrap reels for testing cotton, &c.		390 17 8
STAMPS: Stores for India		41,801 14 10
EXCISE: Stores for India: Hydrometer bulb, &c.		1 11 10
CUSTOMS:		
Passage to India of an Officer on appointment, &c.	40 14 4	
Stores for India: Five Steelyards, &c.	397 13 –	
		438 7 4
FOREST:		
Expenses in connection with Candidates for the Indian Forest Department, Continental Tour of Forest Students who entered in 1903, Passage to India of Officers on appointment, &c.	3,506 13 2	
Stores for India: Portable Engines for Burma, &c.	743 3 4	
		4,249 16 6
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13 TO RAILWAYS):		
Interest on Loans contracted in England: *		
India 3½ per Cent. Stock	£ s. d. 1,815,002 13 –	
India 3 per Cent. Stock 1,085,612 6 –		
Less—Chargeable against Companies on Advances (*see* page 13) 265,719 5 4		
	819,893 – 8	
India 2½ per Cent. Stock	278,771 4 2	
	2,913,666 17 10	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised:		
Investment in 20,985*l.* 3*s.* 10*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	22,218 3 2	
Discount on the issue of 2,000,000*l.* India 3 per Cent. Stock	47,484 16 11	
		2,983,369 17 11
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	61,226 – –	
Allowances of Indian Delegates to the Postal Congress at Rome	391 – –	
Stores for India	59,717 7 5	
		121,334 7 5
Carried forward	£	3,155,158 5 –

* Total Interest on Loans contracted in England:—

	£ s. d.
India 3½ per Cent. Stock	2,193,440 14 7
India 3 per Cent. Stock	1,628,107 2 4
India 2½ per Cent. Stock	297,287 8 2
East Indian Railway Debenture Stock	64,580 2 11
Eastern Bengal Railway Debenture Stock	13,946 6 11
South Indian Railway Debenture Stock	19,124 19 –
Great Indian Peninsula Railway Debentures and Debenture Stock	111,808 – –
Bombay Baroda and Central India Railway Debentures	17,446 15 –
£	4,345,741 8 11

Charged in the Account as follows:—				£ s. d.
Under Interest on Ordinary Debt (as above)				2,913,666 17 10
Under Railway Revenue Account (page 13):				
State Railways—Interest on Debt	£ 1,169,282	s. 6	d. 7	
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12)	2,927	–	10	
	1,166,355	5	9	
State Railways—Interest chargeable against Companies on Advances	265,719	5	4	
				1,432,074 11 1
£				4,345,741 8 11

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.	£ s. d.
Brought forward - - -			329,647 15 5	10,262,580 18 7
RECEIPTS—*continued.*				
REVENUE—*continued.*				
MISCELLANEOUS:				
Commission on Gold in transit to this Country, landed in Egypt - - - - - - - -		3,000 – –		
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - -		1,706 – –		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - -		750 3 –		
Conscience Money - - - - - - - -		2 10 –		
Miscellaneous Fees, &c. - - - - - -		400 4 6		
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - -		502 3 4		
		6,361 – 10		
Miscellaneous Receipts connected with the supply of Stores to India:				
Recoveries in respect of Stores lost in transit to India -	£ s. d. 38,436 12 3			
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) - - - - -	11,609 10 3			
Sale proceeds of sawdust -	76 6 –			
Rent of Wharf adjoining the India Store Depôt - -	38 – –			
		50,160 8 6		
			56,521 9 4	
RAILWAYS:				
STATE RAILWAYS:				
East Indian Railway: Rent of premises occupied by the Company - - - - - - -		230 – –		
SUBSIDIZED COMPANIES:				
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1904 -	£ s. d. 1,798 14 7			
Southern Punjab Railway: Government share of surplus profits for the year 1904 -	16,054 9 11			
		17,853 4 6		
			18,083 4 6	
OTHER PUBLIC WORKS:				
CIVIL WORKS AND MISCELLANEOUS SERVICES:				
Royal Indian Engineering College: Fees received from Students - - - -		15,270 – –		
Receipts for testing-work done in the Laboratories; sale proceeds of provisions, farm produce, &c. - - - - - - -		4,068 3 –		
			19,338 3 –	
Carried forward - - - - - - - - - £			423,590 12 3	10,262,580 18 7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward				3,155,158 5 –
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue:				
Message Revenue	41,268 7 –			
Joint Purse Agreement	– *49,048 13 2*			
Australasian Message Fund	7,865 8 4			
Other Payments:		85 2 2		
Absentee allowances	1,464 13 9			
Expenses of Constantinople Office	391 1 3			
Contingencies	331 11 8			
Stores	23,228 8 2			
		25,415 14 10		
			25,500 17 –	
Payment in respect of Guarantee of Joint Purse Revenue on reduction of Telegraph rates			17,544 18 8	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39			18,027 – –	
Indian Telegraph Department:		£ s. d.		
Absentee allowances		3,481 15 2		
Passage to India of Officers of the Department on appointment, allowances to Officers specially employed, &c.		878 6 –		
			4,360 1 2	
			65,432 16 10	
Telegraph Lines in India—Stores for India			252,179 13 –	
				317,612 9 10
MINT:				
Allowances to Officers while inspecting machinery used for Coinage			593 11 –	
Purchase of sets of Coins of various Countries for use in India			24 18 2	
Cost of assay of Indian Coins and miscellaneous expenditure			144 15 6	
			763 4 8	
Stores for India			10,672 13 10	
				11,435 18 6
GENERAL ADMINISTRATION:				
England.		£ s. d.		
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, two Members of the London Medical Board, &c.		133,981 8 8		
Auditor and Assistants, under the Government of India Act, 1858, s. 52		6,805 1 11		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.		26,008 2 3		
Law Charges		497 18 10		
Bank of England and Bank of Ireland for management of debt		47,839 17 9		
Postage of despatches to India		371 1 –		
Telegrams to India		3,151 17 8		
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges		14,918 3 9		
			233,573 11 10	
India.				
Allowance to Lord Curzon for passages of himself and family on his re-appointment		650 – –		
Passage and Outfit Allowance of Lord Minto, as Governor-General		3,500 – –		
Passage of Members of the Staff of Lord Minto		148 13 –		
Passage and Outfit Allowance of the Governor of Madras		1,000 – –		
Carried forward £		5,298 13 –	233,573 11 10	3,484,206 13 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - - -	423,590 12 3	10,262,580 18 7
RECEIPTS—*continued.*		
REVENUE—continued.		
ARMY:		
Effective.	£ s. d.	
Contribution by the Imperial Government in respect of		
Cost of the Transport of Troops - - - - - £ 130,000 – –		
Military Charges for Aden - - 100,000 – –		
230,000 – –		
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native regiments lent for service in the Colonies - - - - -	175,000 – –	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:		
£ s. d.		
Clothing and Necessaries - 22,689 13 –		
Ordnance and Miscellaneous - 23,292 19 4		
45,982 12 4		
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c.	38,841 2 4	
Passage of Officers: Recoveries on account of messing - - - - - - - - -	53 6 –	
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - -	480 – –	
Discharge Purchase Money - - - - -	75 – –	
	490,432 – 8	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - £ 30,197 – –		
Contributions towards Pensions of Indian Native Soldiers lent for Imperial Service - - - 7,012 8 2		
37,209 8 2		
	527,641 8 10	
Carried forward - - £	951,232 1 1	10,262,580 18 7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - -	5,298 13 –	233,573 11 10	3,484,206 13 4
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
GENERAL ADMINISTRATION—*continued.*			
India—continued			
Copies of the State Portrait of His Majesty the King	1,026 14 –		
Paper Currency Department:			
Insurance of gold remitted from India to be held by the Bank of England on a separate Account as part of the Reserve to secure the payment of Currency Notes issued in India - -	4,251 13 1		
Cost of alterations to machinery, &c. necessitated by changes in regard to Currency Note forms, &c.	1,326 15 11		
Passage to India of Probationers for the Financial Department - - - - - - -	195 18 –		
Allowances to Officers specially deputed from India, and miscellaneous expenditure - - -	1,212 10 4		
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - -	1,237 17 1		
		14,550 1 5	
		248,123 13 3	
Stores for India: Currency Notes, &c. - - - - -		42,218 2 7	
			290,341 15 10
LAW AND JUSTICE:			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports		150 – –	
Stores for India - - - - - - - - - -		2 2 1	
			152 2 1
POLICE:			
Passage to India of Assistant Superintendents on appointment, &c. - - - -			1,108 9 9
MARINE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - - - - -		100,072 1 1	
Allowances of Marine Officers whilst under instruction - -		863 3 9	
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - - -		1,142 7 11	
		102,077 12 9	
Stores for India (including 10,588*l.* 5*s.* balance of the cost of the R.I.M.S. "Dufferin" and 73,137*l.* 13*s.* advanced on account of the R.I.M.S. "Northbrook") - - - - - - -		148,021 6 4	
			250,098 19 1
EDUCATION:			
Passage to India of Educational Officers on appointment, &c. -		898 6 7	
Scholarships to enable Natives of India to pursue their education in this country - - - - - - - - - -		3,053 14 8	
Deputation Allowance of Officers while studying educational methods in this country, &c. - - - - - - - -		1,694 5 3	
			5,646 6 6
ECCLESIASTICAL: Passage to India of Chaplains on appointment - - - -			281 13 4
MEDICAL:			
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum - - - - - - - - -		2,774 8 7	
Contribution to the Tropical Disease Research Fund - - -		500 – –	
Grant to the Committee for Plague Investigation in India -		5,000 – –	
Allowances to Officers while on Study Leave, or specially employed, and incidental expenses in connection with Plague investigation, &c. - - - - - - - - - -		2,590 11 7	
			10,865 – 2
POLITICAL:			
Expenditure in connection with the visit of H.R.H. the Prince of Wales to India - - - - - - - - -		152 14 3	
Subsidy to the Imperial Bank of Persia on account of the Branch in Seistan - - - - - - - - - - -		1,500 – –	
Allowances of a Member of the Tibet Frontier Commission -		399 2 11	
Moiety of payments in connection with Explorations in Western China - - - - - - - - - - - -		129 3 8	
Cost of Insignia of Indian Orders, &c. - - - - - -		869 2 6	
Miscellaneous Expenditure - - - - - - - -		20 – –	
		3,070 3 4	
Stores for India: Presentation Articles and articles for Residencies		2,464 7 4	
			5,534 10 8
Carried forward - - - £			4,048,235 10 9

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Bought forward - - - - -	951,232	1	1	10,262,580	18	7

RECEIPTS—*continued.*

Carried forward - - -	£	951,232	1	1	10,262,580	18	7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£ s. d.	£ s. d.
Brought forward		4,048,235 10 9
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a literary, scientific, or antiquarian character	1,977 6 4	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"	694 5 –	
Expenses attending the preparation of the "Fauna Indica"	784 9 –	
Expenses in connection with the publication of the "Flora of Bombay"	246 17 6	
Grant-in-aid of the publication of the "Encyclopædia of Islam"	200 – –	
Contingent expenses of the India Museum Collection at Kew	396 17 6	
Preparation of Tide Tables for Indian Ports	1,217 8 1	
Expenses incurred in connection with the Indian Section of the Imperial Institute	1,667 8 6	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	5,130 4 2	
	12,314 16 1	
Stores for India (£ 32,805 12 5)		
Ditto Re-organisation (£ – 1 6)		
	32,805 13 11	
		45,120 10 –
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,692 2 –	
Members of the Bengal Nizamut Family	1,424 19 8	
		11,117 1 8
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Indian Civil Service	95,691 16 5	
Military Officers in Civil employ	75,721 19 5	
Uncovenanted Service	53,261 2 9	
Bengal Pilot Service	2,183 9 9	
Royal Indian Marine	7,614 4 –	
		234,472 12 4
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services	8,921 12 –	
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation (£ 28,183 14 9)		
Compensation (on reduction of staff) (£ 13,236 7 8)		
Compassionate (£ 2,364 – 11)		
	43,784 3 4	
Judges of the High Courts in India	33,927 2 3	
Bishops of Calcutta and Bombay	2,300 – –	
Uncovenanted Service of India	419,356 2 4	
Bengal Pilot Service	5,949 15 2	
Royal Indian Marine	14,168 11 –	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:—		
St. Helena Establishment (£ 52 11 2)		
Home Establishment, pension granted prior to 1858 (£ 383 19 3)		
Indian Navy (£ 5,970 16 1)		
	6,407 6 6	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	10,084 9 6	
Pensions payable in respect of the India Office Provident Fund	3,153 – –	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed	5,467 1 3	
Compassionate and Miscellaneous Pensions	9,195 2 7	
	562,714 5 11	
Gratuities	594 18 1	
Gratuities granted on retirement to Members of the Uncovenanted Service of India	1,144 11 8	
Carried forward £	564,453 15 8	4,338,945 14 9

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No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	951,232	1	1	10,262,580	18	7
RECEIPTS—*continued.*						
Carried forward - - £	951,232	1	1	10,262,580	18	7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£ s. d.	£ s. d.
Brought forward - - -	564,453 15 8	4,338,945 14 9
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued*.		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund -	354,278 16 1	
Madras Civil Service Annuity Fund -	90,507 5 10	
Bombay Civil Fund: Annuity Branch -	100,348 3 8	
Bengal Civil Fund - - - -	151,963 10 10	
Madras Civil Fund - - - -	62,914 5 7	
Bombay Civil Fund: Provident Branch	43,264 9 7	
Bengal Military Orphan Society - -	56,403 11 3	
Bengal Military Fund - - -	211,217 - 11	
Madras Military Fund - - -	186,166 13 9	
Bombay Military Fund - - -	105,529 8 2	
Bengal Medical Retiring Fund - -	8,776 11 11	
Madras Medical Fund - - -	57,408 16 8	
Bombay Medical Retiring Fund - -	1,638 - -	
Indian Navy Fund - - - -	16,126 13 2	
	1,446,543 7 5	
Indian Civil Service Family Pensions - - - - -	8,300 1 3	
		2,019,297 4 4
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,326 11 10	
Stores for India - - - - - - - - - -	83,444 11 6	
		89,771 3 4
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service - - - - - - - -	8,367 11 10	
Composition in lieu of Stamp Duty on India Bills - - -	50 - -	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels - - - - - - - -	197 6 -	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board - - - - - - - -	125 - -	
Grant to the funds of the Northbrook Society - - -	300 - -	
Relief to distressed Natives of India - - - - -	131 14 9	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, &c.) - - - - - - - - - -	870 5 -	
Sundries - - - - - - - - - - -	- 18 7	
	10,042 16 2	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - £ 3,664 7 5		
Cost of Stores lost in transit to India, General Average, &c. - - - 8,138 8 10		
	11,802 16 3	
		21,845 12 5
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE RAILWAYS:		
Payments to the Madras Railway Company for the construction of Famine Railways - - - -	8,580 19 1	
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:		
Stores for India: Sluice Gates at Chankapur Tank Works, &c.	3,768 15 -	
		12,349 14 1
Carried forward - - £		6,482,209 8 11

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	951,232	1	1	10,262,580	18	7

RECEIPTS—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	Great Indian Peninsula Railway.	Bengal Central Railway (from 1st July 1905).	Bombay Baroda and Central India Railway (from 1st Jan. 1906).	TOTAL.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:									
On India 3½ per Cent. Stock issued in redemption of portion of Annuity and Debenture Stock, and outstanding - - - - - -	212,870 16 11	18,324 19 1	148,477 5 -	-1,243 19 5[a]	—	—	—	—	378,429 1 7
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies -	7,223 2 8	6 17 -	-496 12 -†	309,990 16 8	119,866 13 8	94,055 6 -	7,682 7 11	4,146 4 5	542,478 4 9
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock - - - - - -	—	—	—	10,892 11 -	7,623 13 -	—	—	—	18,516 4 -
„ Railway Debenture Stock and Debentures - - -	64,580 2 11	13,946 6 11	—	—	19,124 19 -	111,808 - -	—	17,446 15 -	226,906 4 10
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised: Investment in £2,765 7 9 India 3½ per Cent. Stock of the sum applicable to this purpose - - - - - -	—	—	—	2,927 - 10	—	—	—	—	2,927 - 10
	284,683 2 6	32,278 3 -	147,980 13 -	322,566 9 1	146,635 5 8	205,863 6 -	7,682 7 11	21,592 19 5	1,169,282 6 7
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:									
Interest in lieu of Deferred Annuity:									
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the computed value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled -	262,000 - -	—	—	—	—	—	—	—	262,000 - -
Annuities:									
Annuity terminating in 1963, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	849,567 15 1	—	—	—	—	—	—	—	849,567 15 1
„ „ 1957 „ „ 6*l.* 3*s.* 4·79*d.* „ „ „	—	116,831 2 10	—	—	—	—	—	—	116,831 2 10
„ „ 1958 „ „ 5*l.* 3*s.* 3·144*d.* „ „ „	—	—	371,184 10 9	—	—	—	—	—	371,184 10 9
„ „ 1948 „ „ 6*l.* 13*s.* 6·776*d.* „ „ „	—	—	—	—	—	1,268,508 11 -	—	—	1,268,508 11 -
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State - - -	1,374 7 9	128 19 2	61 10 10	—	—	60 11 11	—	—	1,635 9 8
	1,112,932 2 10	116,960 2 -	371,246 1 7	—	—	1,268,569 2 11	—	—	2,869,707 9 4
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):*									
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—									
In £36,710 18 4 India 3½ per Cent. Stock - - - - -	38,941 5 8	—	—	—	—	—	—	—	38,941 5 8
„ 3,192 6 5 „ 3½ „ - - - - -	—	3,384 18 6	—	—	—	—	—	—	3,384 18 6
„ 27,126 11 3 „ 2½ „ - - - - -	—	—	28,499 4 10	—	—	—	—	—	28,499 4 10
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—									
In £43,874 4 - India 3½ per Cent. Stock - - - - -	46,306 17 3	—	—	—	—	—	—	—	46,306 17 3
„ 2,815 10 7 „ 3½ „ - - - - -	—	2,371 10 9	—	—	—	—	—	—	2,371 10 9
„ 22,669 1 3 „ 3½ „ - - - - -	—	—	23,926 1 9	—	—	—	—	—	23,926 1 9
£136,388 11 10									
£139,153 19 7 India 3½ per Cent. Stock purchased and cancelled.	85,248 2 11	6,356 9 3	52,425 6 7	—	—	—	—	—	144,029 18 9
£	1,482,863 8 3	155,594 14 3	571,652 1 2	322,566 9 1	146,635 5 8	1,474,432 8 11	7,682 7 11	21,592 19 5	4,183,019 14 8

[a] The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

	£	s.	d.	£	s.	d.
Carried forward - - -	951,232	1	1	10,262,580	18	7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£	s.	d.	£	s.	d.
DISBURSEMENTS—*continued*. Brought forward - -						6,482,209 8 11
EXPENDITURE—*continued*.				£	s.	d.
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS — INTEREST ON DEBT: (*See* Details on opposite page).						
East Indian Railway - - - - -	284,683	2	6			
Eastern Bengal Railway - - - -	32,278	3	–			
Scinde Punjab and Delhi Railway - -	147,980	13	–			
Oude and Rohilkund Railway - - -	322,566	9	1			
South Indian Railway - - - -	146,635	5	8			
Great Indian Peninsula Railway - - -	205,863	6	–			
Bengal Central Railway - - - -	7,682	7	11			
Bombay Baroda and Central India Railway (from 1st January 1906) - - - -	21,592	19	5	1,169,282	6	7
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page).						
East Indian Railway - - - - -	1,112,932	2	10			
Eastern Bengal Railway - - - -	116,960	2	–			
Scinde Punjab and Delhi Railway - -	371,246	1	7			
Great Indian Peninsula Railway - -	1,268,569	2	11	2,869,707	9	4
STATE RAILWAYS—SINKING FUNDS:—(*See* Details on opposite page).						
East Indian Railway - - - - -	85,248	2	11			
Eastern Bengal Railway - - - -	6,356	9	3			
Scinde Punjab and Delhi Railway - -	52,425	6	7	144,029	18	9
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:						
*Bengal Central Railway (1st January to 30th June 1905) - - - - - -	8,125	–	–			
Bengal-Nagpur Railway - - - -	89,700	–	–			
Bombay Baroda and Central India Railway (1st July to 31st December 1905) - -	14,335	–	4			
Great Indian Peninsula Railway - -	35,750	–	–			
Indian Midland Railway - - - -	48,587	10	–			
Southern Mahratta Railway - - -	69,221	15	–	265,719	5	4
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway - - - -	88,966	15	–			
*Bengal Central Railway (1st January to 30th June 1905) - - - - - -	8,750	–	–			
Bengal-Nagpur Railway - - - -	302,214	–	–			
Burma Railways - - - - -	87,500	–	–			
East Indian Railway - - - - -	217,510	6	3			
Great Indian Peninsula Railway - - -	77,250	–	–			
Indian Midland Railway - - - -	216,090	10	–			
Southern Mahratta Railway - - - -	210,318	–	–			
South Indian Railway - - - -	78,000	–	–	1,286,599	11	3
GUARANTEED COMPANIES—INTEREST:						
Bombay Baroda and Central India Railway (to 31st December 1905) - - - -	457,704	3	3			
Madras Railway - - - - -	580,915	17	–	1,038,620	–	3
						6,773,958 11 6
Carried forward - - - - £						13,256,168 – 5

* Although for convenience classed among the State Railways, this Line was the property of the Bengal Central Railway Company until the 30th June 1905.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -	951,232	1	1	10,262,580	18	7
Receipts—*continued.*						
Carried forward - - - - £	951,232	1	1	10,262,580	18	7

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£ s. d.	£ s. d.	£ s. d.
Brought forward - -			13,256,168 – 5
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
OTHER PUBLIC WORKS:			
MILITARY WORKS: Stores for India - - -	47,645 – 10		
Ditto Re-organization -	553 18 8		
		48,198 19 6	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Salaries of President, Professors, &c.; wages of servants; provisions, and contingent expenses; and Continental Tour of Forest Students who entered in 1902 - - - £ 23,346 10 7			
Refund of Caution Money to Students - - - - 245 – –			
23,591 10 7			
Cost of alterations and additions to the College Buildings, &c. 35 9 9	23,627 – 4		
Passage to India of Assistant Engineers on appointment - - - - - -	567 5 5		
Furlough Pay and Allowances of Military Officers in the Public Works Department -	3,857 – 1		
Absentee Allowances of Civil Officers in the Public Works Department - - -	39,561 6 5		
Passage to India of Officers on appointment to the Public Works Department, &c. - -	3,428 17 9		
Allowances and Expenses of Officers and others on special duty, and visiting Works, &c. -	567 2 10		
	71,608 12 10		
Stores for India - - - - - - -	3,414 6 11		
		75,022 19 9	
			123,221 19 3
ARMY: *Effective*.			
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:—			
For the year 1905–06 - - £ 650,000 – –			
Less—Refund of over-payments:—			
For the year 1903–04 - £ 83,708 7 8			
For the year 1904–05 - 261 10 4			
Refund in respect of Special Bounties granted to British Soldiers in India for extension of their services with the Colours 304 15 –			
Adjustments through War Office Miscellaneous Accounts - 5 – 2			
84,279 13 –			
	565,720 7 –		
Carried forward - - £	565,720 7 –	- - -	13,379,389 19 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	951,232	1	1	10,262,580	18	7
Receipts—*continued.*						
Total Receipts on account of Revenue - - - - - - - -				951,232	1	1
Carried forward - - £				11,213,812	19	8

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							565,720	7	–
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
ARMY—*continued*.									
Effective—continued.									
Furlough allowances of Officers and men of British Regiments serving in India							117,457	15	–
Advances to Regiments proceeding to India							4,446	17	6
Pay and allowances during Voyage, of Regiments returning from India							7,358	1	2
Furlough allowances of Officers of the Indian Service							292,877	15	5
Indian Troop Service							313,810	2	1
Passage of Officers and others not charged to Indian Troop Service							6,849	11	11
Outfit Allowance to Officers on promotion to Commissioned Rank							200	–	–
Deferred Pay issued to Non-commissioned Officers on their discharge							974	10	–
Pay and allowances of Second Lieutenants on appointment, &c.							615	6	–
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c.							6,569	7	8
Pay and expenses of Military Officers on special duty							7,222	7	–
Pay and expenses of Military Officers under technical instruction							5,112	6	10
Pay and expenses of Military Officers studying the Russian and Japanese languages							3,730	2	3
Outfit allowance, furlough pay, &c., of Lady Nurses							2,054	15	5
Pay and expenses of Native Orderlies to His Majesty the King							1,222	1	4
Purchase of Stallions							8,147	3	4
Gratuities to the Tibet Mission Escort							1,036	16	–
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure							7,180	12	7
Stores for India:	£	s.	d.				1,352,585	14	6
Clothing	192,965	12	3						
Ordnance and Miscellaneous	433,277	1	9						
Medical	49,582	14	4						
Supply and Transport Corps	38,254	8	9						
							714,079	17	1
Non-Effective.									
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces for service in India:—									
	£	s.	d.						
For the year 1905–06	719,700	–	–						
Less—Refund of over-payment for the year 1904–05	4,417	–	–						
							715,283	–	–
Pay of Non-effective Colonels of Royal Artillery							16,514	13	10
Pay and Pensions of Non-effective and Retired Officers of the Indian Service							1,515,867	17	8
Compassionate Allowances of Officers removed from the Service, &c.							2,251	17	9
Pensions of Non-commissioned Officers and soldiers							4,057	12	6
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty							10,558	8	8
Pensions of Widows and Families of Officers, &c., of the Indian Service							68,463	5	2
Indian Military Service Family Pensions, towards which the Officers subscribed							51,669	5	6
Cost of Medals							122	7	11
							2,384,788	9	–
Re-organisation.									
Stores for India							715,566	15	2
									5,167,020	15	9
SPECIAL DEFENCE WORKS:									
SPECIAL DEFENCES (1902):									
Stores for India									71,053	12	7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - Carried forward - - £									18,617,464	8	–

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward - - - -	11,213,812	19	8
Receipts—*continued.*			
Carried forward - - - £	11,213,812	19	8

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							18,617,464	8	7
DISBURSEMENTS—*continued.*									
EXPENDITURE NOT CHARGED TO REVENUE:									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:									
STATE RAILWAYS:									
Stores for India - - - - - -	1,963,678	16	4						
Salary and expenses of Consulting Engineer and Staff, pay and passage of Officers on appointment, &c. - -	14,287	15	1						
				1,977,966	11	5			
Payments to the Burma Railways Company for the construction of State Extensions - - - - - -				68,928	11	–			
Payments to the Madras Railway Company for the construction of the Azikhal-Mangalore Railway - - -				2,409	7	11			
				2,049,304	10	4			
IRRIGATION WORKS:									
Stores for India - - - - - - - - - -				31,948	17	8			
							2,081,253	8	–
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:									
BOMBAY BARODA AND CENTRAL INDIA RAILWAY:									
Purchase price of the Company's Undertaking - - - - - -	11,685,580	11	3						
Less: New 3 per Cent. Guaranteed Stock of the Company created and issued at par - - -	2,000,000	–	–						
Leaving a Liability of - -	9,685,580	11	3						
which was discharged by the creation and issue of India 3 per Cent. Stock at the rate of 100*l.* of such Stock for every 96*l.* of the Purchase Money so satisfied	10,089,146	8	5						
Amount of the Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the Undertaking - - - -	2,391,300	–	–						
				12,480,446	8	5			
BENGAL CENTRAL RAILWAY:									
Purchase of the Undertaking of the Company - - - - - -	500,000	–	–						
Compensation paid to Secretary and Clerks	513	8	6						
				500,513	8	6			
							12,980,959	16	11
Carried forward - - - £							33,679,677	12	11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -										11,213,812	19	8
RECEIPTS—*continued.*												
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:*												
ON ACCOUNT OF SUBSCRIBED CAPITAL:												
State:												
Southern Mahratta Railway -	-	-	-	249,625	-	-						
Guaranteed:												
Bombay Baroda and Central India Railway (to 31st December 1905) - - -	117	14	8									
Madras Railway - - -	299,925	-	-									
				300,042	14	8						
							549,667	14	8			
ON ACCOUNT OF TRANSFER FEES, AND MISCELLANEOUS REFUNDS:												
State:												
Assam-Bengal Railway -	120	11	9									
†Bengal Central Railway -	153	12	7									
Bengal-Nagpur Railway -	60	5	-									
Burma Railways - -	428	4	11									
Indian Midland Railway -	43	12	10									
‡Rohilkund and Kumaon Railway	17	2	2									
Southern Mahratta Railway -	394	7	10									
				1,217	17	1						
Guaranteed:												
Bombay Baroda and Central India Railway (to 31st December 1905) - - -	812	10	6									
Madras Railway - - -	698	6	4									
				1,510	16	10						
							2,728	13	11			
										552,396	8	7
DEBT:												
PERMANENT DEBT INCURRED:												
India 3 per Cent. Stock—Loan issued:				£	s.	d.						
Created under Act 51 Vict. ch. 5, for Advances to Railway Companies, &c. - -				1,042,845	11	-						
Created under Act 1 Edward VII, ch. 25, towards the discharge of 250,000*l.* Debentures of the Great Indian Peninsula Railway Company - - -				213,763	9	6						
Created under the East India Loan Act, 1898, for the purchase of the Bengal Central Railway Company's Undertaking and for other purposes - - - - - - - -				743,390	19	6						
							2,000,000	-	-			
India 3 per Cent. Stock:												
Created under East India Loans (Railways) Act, 1905, in payment of 9,685,580*l.* 11*s.* 3*d.*, part of the purchase price of the Bombay Baroda and Central India Railway Company's Undertaking - - - - - - - -							10,089,146	8	5			
							12,089,146	8	5			
Debentures of the Bombay Baroda and Central India Railway Company, for which the Secretary of State incurred the liability on the purchase of the Company's Undertaking - -							2,391,300	-	-			
										14,480,446	8	5
Carried forward - - - £										26,246,655	16	8

* *See* note on opposite page.
† *See* note on page 13.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -										33,679,677	12	11
DISBURSEMENTS—*continued.*												
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT*:												
FOR DISCHARGE OF DEBENTURES, &c.:												
State:												
Assam-Bengal Railway -	1,125	–	–									
Bengal-Nagpur Railway -	116	2	6									
Indian Midland Railway -	562	10	–									
Southern Mahratta Railway	78,112	10	–									
				79,916	2	6						
Guaranteed:												
Bombay Baroda and Central India Railway (to 31st December 1905) -	536,225	15	–									
Madras Railway - -	20,600	–	–									
				556,825	15	–						
							636,741	17	6			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:												
State:												
Assam-Bengal Railway -	189,852	–	8									
†Bengal Central Railway -	1,260	1	–									
Bengal-Nagpur Railway -	228,220	12	3									
Burma Railways - -	98,240	11	2									
Indian Midland Railway -	1,450	–	–									
‡Rohilkund and Kumaon Railway - - -	17,826	17	8									
Southern Mahratta Railway	193,957	–	1									
				730,807	2	10						
Guaranteed:												
Bombay Baroda and Central India Railway (to 31st December 1905) - -	121,572	–	9									
Madras Railway - -	277,797	1	–									
				399,369	1	9						
							1,130,176	4	7			
										1,766,918	2	1
DEBT:												
PERMANENT DEBT DISCHARGED:												
Great Indian Peninsula Railway Debentures - - - -							250,000	–	–			
India 4 per Cent. Stock - - - - - -							59	16	10			
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively)							—					
							250,059	16	10			
TEMPORARY DEBT DISCHARGED:												
Temporary Loans on security of India Bills - - - -							500,000	–	–			
										750,059	16	10
Carried forward - - £										36,196,655	11	10

* Receipts from, and Advances to, the East Indian, the South Indian, the Great Indian Peninsula, and the Bengal and North-Western Railway Companies, and Advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as Remittances. Advances to the Bombay Baroda and Central India Railway Company for main line purposes are similarly treated after 1st January 1906.

†*See* note on page 13. ‡ *See* note on opposite page.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - -							26,246,655	16	8
RECEIPTS—*continued.*									
DEPOSITS AND ADVANCES:									
REPAYMENT OF ADVANCES - - - - - -				17,128	15	2			
MISCELLANEOUS DEPOSITS:									
Gold Reserve Fund:									
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India - - - -	3,543,000	–	–						
Treasury Bills discharged at maturity -	2,700,000	–	–						
Dividends on Investments, and discount on Treasury Bills - - - - - -	245,401	4	6						
	6,488,401	4	6						
Paper Currency Reserve:									
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India - - - -	1,333,333	6	8						
				7,821,734	11	2			
							7,838,863	6	4
Carried forward - - £							34,085,519	3	–

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£ s. d.
Brought forward - -	36,196,655 11 10

DISBURSEMENTS—*continued*.

		£ s. d.	£ s. d.
DEPOSITS AND ADVANCES:			
ADVANCES REPAYABLE - - - - - - - -			5,702 5 10
MISCELLANEOUS DEPOSITS:			
Gold Reserve Fund: Investment of Receipts in the purchase of—			
£ s. d.		£ s. d.	
1,597,451 16 10	$2\frac{1}{2}$ per Cent. Consolidated Stock - -	1,433,676 10 4	
724,331 15 10	National War Loan $2\frac{3}{4}$ per Cent. Stock -	716,327 5 5	
65,488 12 –	Local Loans 3 per Cent. Stock - - -	64,843 8 10	
770,588 5 4	Transvaal Government 3 per Cent. Guaranteed Stock - -	773,553 19 11	
538,720 9 8	$2\frac{3}{4}$ per Cent. Guaranteed Stock - -	500,000 – –	
3,000,000 – –	Treasury Bills -	3,000,000 – –	
		6,488,401 4 6	
Paper Currency Reserve: Investment in the purchase of—			
923,646*l.* 9*s.* 11*d.* $2\frac{1}{2}$ per Cent. Consolidated Stock - -	£ s. d. 837,614 6 8		
500,000*l.* $2\frac{3}{4}$ per Cent. Exchequer Bonds -	495,719 – –		
	1,333,333 6 8		
Transfer of Gold a the Bank of England -	1,045,000 – –		
		2,378,333 6 8	
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto -		40 16 10	
			8,866,775 8 –
			8,872,477 13 10
Carried forward - £			45,069,133 5 8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -				34,085,519	3	–
RECEIPTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by His Majesty's Treasury and other Public Departments, in respect of—						
Somaliland Expedition :—						
Expenditure incurred in India in connection therewith - - - - -	1,755	4	–			
Balance of Field Examiner's Accounts -	497	5	11			
				2,252	9	11
Expenditure incurred in India in connection with the China Expeditionary Force - - - - - - - -				155,976	4	9
Postal and Money Order transactions (receipts in excess of payments) - - - - - - - - - - -				57,455	17	1
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station -				146,595	16	9
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. - - - - - - - - - -				25,891	10	8
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies - - -				881	6	11
Expenses incurred in India in connection with the despatch of India Native Troops to the Mauritius, &c. - - -				23,340	13	9
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore - - -				11,899	3	3
Miscellaneous advances made in India - - - - -				125,635	18	4
				549,929	1	5
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - -				55,228	18	7
East Indian Railway Company :	£	s.	d.			
On account of Debenture Stock - -	1,378,295	5	3			
Transfer fees and miscellaneous refunds -	1,038	12	–			
				1,379,333	17	3
South Indian Railway Company :						
On account of Debentures - - -	110,000	–	–			
Transfer fees and miscellaneous refunds -	598	3	3			
				110,598	3	3
Bengal and North-Western Railway Company : Transfer fees and miscellaneous refunds - - - - - - - -				753	19	8
Great Indian Peninsula Railway Company : ditto - - -				976	6	6
Miscellaneous receipts - - - - - - - -				6,988	11	1
Gold received from India : net sale proceeds - - - -				400,309	–	7
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India - - -				100,000	–	–
Special Telegraphic Transfers sold against Gold in India - -				1,000,000	–	–
Bills of Exchange and Telegraphic Transfers on India - - - - - - - -	£ 31,166,973	s. 4	d. 3			
Less—Appropriated to Gold Reserve Fund and Paper Currency Reserve under "Miscellaneous Deposits"	4,876,333	6	8			
				26,290,639	17	7
						29,894,757	15	11
				£		63,980,276	18	11

India Office, 8 October 1906.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
8 May 1907.

For Statement showing new or increased salaries or pensions granted or created within the

of the Government of *India*, from 1st April 1905 to 31st March 1906—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - -				45,069,133	5	8
DISBURSEMENTS—*continued*.						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to His Majesty's Treasury and other Public Departments, on account of—						
Refund of portion of advances received in respect of Disbursements in India in connection with the War in South Africa -				39,000	–	–
Little Basses Light Vessel Dues - - - - -				3,839	18	8
Balances of Shipping Masters' accounts - - - -				2,041	–	9
Miscellaneous - - - - - - - - - -				8,823	–	3
				53,703	19	8
Family and Miscellaneous Remittances - - - - -				42,919	19	3
Remittances by Administrators General - - - - -				54,254	12	–
East Indian Railway Company :						
For discharge of Debentures - -	300	–	–			
Advances for purchase of Stores, &c. -	716,136	4	–			
				716,436	4	–
Rajputana-Malwa Railway : Advances for purchase of Stores, &c.				128,723	3	9
South Indian Railway Company : ditto - -				165,785	2	6
Bengal and North-Western Railway Company ; ditto - -				122,209	4	4
Great Indian Peninsula Railway Company : ditto - -				667,133	19	9
Bombay Baroda and Central India Railway Company : ditto (from 1st January 1906) - - - - - - -				31,624	12	9
Stores chargeable to Provincial and Local Funds and to Native States - - - - - - - - - - -				217,053	8	6
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - -				46,000	–	–
Pay and Pensions chargeable to Native States, Local Funds, &c.				5,933	1	11
Miscellaneous payments to be brought to charge or recovered in India - - - - - - - - - - - -				4,804	8	2
Purchase of Silver - - - - - - - - - -				8,218,042	16	7
						10,474,624 13 2
TOTAL DISBURSEMENTS - - - £						55,543,757 18 10
BALANCE on the 31st March 1906, including Sums in the hands of Sub-Accountants						8,436,519 – 1
				£		63,980,276 18 11

Arthur Guillum Scott, Accountant-General.

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subject to the observations contained in the annexed Report, it is correct.

Frederick C. Holiday, Auditor.

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year 1905–06, *see* pages 54 and 55 of the Home Accounts presented in May 1906, No. 165.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1905 to 31st March 1906; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of 52nd section of the Government of India Act, 1858.

1. THE several sums which were stated in my Report on the Account for 1904–05 to be surcharged or disallowed have been adjusted with the exception of the following items; those marked with a *, though now actually recovered or adjusted, were outstanding on 31st March 1906.

	£ s. d.	£ s. d.	£ s. d.	
	*462 10 –			
Surcharge -	64 7 –			
		526 17 –		*See* paragraph 1.
	*2,691 4 3			
Ditto -	14 12 6			
		2,705 16 9		
Disallowance		*666 6 8	part of 698 16 8	
Surcharge - - -		*1,116 14 8	„ 1,151 11 10	*See* paragraph 2.
Ditto - - -		*4 2 3	„ 6 3 1	
	*5,534 6 6			
Ditto -	141 16 –			
		5,676 2 6		
Disallowance - -		*– 1 1		*See* paragraph 19.
	*378 7 6			
Ditto -	161 8 3			
		539 15 9	„ 554 19 11	

2. There were several outstanding overpayments on account of the year 1904–05, which were still under consideration, or of which the amount could not be exactly stated at the date of my Report for that year.

These aggregate 900*l.* 13*s.* 9*d.*, and as they have not been received within the period of this Account they are included among the surcharges, viz.:—

	£ s. d.
Adjustments in respect of Clothing taken to India with Troops - - - - - - - -	27 4 9
Admitted by War Office as overcharges on Components of Lee-Enfield Rifles. *See* paragraph 15 of last Report -	637 17 6
Ditto ditto on a Rifle Rest -	198 4 6
Passage of Officers conveyed in Indian Transports - -	37 7 –
	£900 13 9

3. The Balance of 3,441*l.* 16*s.* 1*d.*, reported as outstanding on the 31st March 1905 (*see* paragraph 3 of my last Report) in respect of advances made to the War Office in 1902–03 for Stores under manufacture in the Ordnance Factories, has now been fully accounted for.

4. As regards the advance of 182,000*l.* made to the War Office for the same purpose in the year 1904–05 (*see* paragraph 15 of my Report for that year) the sum of 9,020*l.* 17*s.* 1*d.* remained unadjusted on the 31st March 1906.

5. In paragraph 4 of my last Report I mentioned two subjects which had been referred to the Inter-Departmental Committee on the Indian Transport Service, viz.: (*a*) the incidence of the cost of passages of warrant and non-commissioned officers and men brought back from India in the interest of the Imperial Government; (*b*) the incidence of certain charges arising out of the system of Indo-Colonial Reliefs.

The Committee has since reported, and

As regards (*a*) it has recommended—

> That, for the period of the South African War, when the number of such transfers was abnormal, the War Office should make good to Indian Revenues the estimated loss, due to the acceleration of their departure, in respect of the number of men transferred in excess of the average before and after the war.

The Committee has also laid down the method by which this extra expense should be assessed.

Pending the receipt from India of the information necessary for formulating a claim, no adjustment has yet been made.

As regards (*b*), the points in controversy were—

(1) The cost of inland movements, sea transport only having been adjusted.
(2) The cost of arrival issues of bedding and clothing.
(3) The extra expense due to any period of overlapping involved in an interchange.
(4) The cost of drafts to make up deficient units.
(5) The application of the system to Artillery Reliefs.

The Committee has recommended that, inasmuch as (4) and (5) have been satisfactorily arranged, as (1) is to some extent barred by previous correspondence and admissions on the part of the India Office, and as the amount involved in (2) and (3) is not considerable, no further action should be taken.

The India Office Members of the Committee have, in separate notes, set forth their reasons for concurring in this recommendation.

6. As regards the claim on the War Office for 18,081*l.* 2*s.* 11*d.* in respect of the cost of conveyance in connection with the formation of new units and with other transfers (*see* paragraph 5 of my last Report), the sum of 14,349*l.* 14*s.* 11*d.*, which was admitted, has since been received. The balance, viz., 3,731*l.* 8*s.* has, under explanation, been withdrawn, and the transaction may now be considered as closed.

7. The Inter-Departmental Committee appointed to consider the proposal that the recurring charges in connection with the five new Native Infantry Regiments, raised for garrison duty in the Colonies, should be recovered from the War Office by means of a Capitation rate (whose interim Report I referred to at paragraph 10 of my last Report) has now received the further information from the Government of India necessary for fixing such a rate, and their final Report will be shortly issued.

8. Questions which I raised as to the prices paid for Component parts of the new Lee-Enfield Rifles (*see* paragraph 15 of my last Report), and also for a Rifle Rest, resulted in the admission by the War Office of over-payments of 637*l.* 17*s.* 6*d.* and 198*l.* 4*s.* 6*d.* respectively, which amounts, as they were not recovered on the 31st March 1906, are surcharged at paragraph 2 of this Report.

9. Of the advances made to the War Office for Stores under supply (referred to at paragraphs 17 and 18 of my last Report), viz., 270,000*l.* for Re-organisation Stores, and 50,000*l.* for Special Defence Works Stores, the whole of the former advance and 39,403*l.* 13*s.* 9*d.* of the latter remained unadjusted on the 31st March 1906.

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10. I now proceed to deal with the Account for 1905-06, on which I have to make the following observations:—

The surcharges and disallowances outstanding at the close of the year are shown in the summary at the end of this Report, paragraph 27.

RECEIPTS.

Marine :

11. Amount received from the Admiralty :

In adjustment of the Subsidy for the Harbour Defence Vessels - - -	£3,889 – –	
In respect of the balance of the sale proceeds of the Vessels, and of Ordnance Stores returned therefrom -	6,994 18 7	
		£10,883 18*s.* 7*d.*

The first of these amounts correctly adjusts the over-payment of the Subsidy referred to at paragraph 12 of my last Report.

I am, however, unable to certify the correctness of the second amount, as I was not furnished with any statement of the Stores brought home by these vessels, but the Secretary of State in Council has sanctioned the acceptance of the amount tendered by the Admiralty as a final settlement of the whole transaction.

Army—Effective :

12. Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - - - - - - - - - £175,000

This amount is subject to adjustment when the Capitation Rate, to take effect from the 1st April 1905, is fixed by the Inter-Departmental Committee referred to at paragraph 7 of this Report.

13. Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, &c :—

Clothing and Necessaries - - - - - - - £22,689 13*s.* 0*d.*

Short credits amounting to 799*l.* must be surcharged.

I have raised some other questions, the amount involved in which cannot at present be exactly stated.

14. Ordnance and Miscellaneous - - - - - - - £23,292 19*s.* 4*d.*

Short credits amounting to 930*l.* 2*s.* 3*d.* must be surcharged.

Some further queries which I have raised are still outstanding, and, pending a reply, the amount involved cannot be exactly stated.

Remittance Account between England and India.

Repayments by His Majesty's Treasury and other Public Departments, in respect of Somaliland Expedition :

Expenditure incurred in India in connection therewith - - - -	£1,755 4 –	
Balances of Field Examiner's Accounts	497 5 11	
		£2,252 9*s.* 11*d.*

Expenditure incurred in India in connection with the China Expeditionary Force - - - - - £155,976 4*s.* 9*d.*

I have raised a question as to the incidence of the furlough pay earned in respect of service in China and Somaliland, by Indian Native Regiments lent to the War Office, which has resulted in the admission by that Department of a claim for upwards of 30,000*l.* (the exact amount cannot be stated pending a reference to India).

The principle has, moreover, been agreed upon which will determine the liability of the War Office in the future for the furlough pay of Native Regiments lent for Imperial Service.

16. I have further pointed out that no adjustment had been made in regard to the classified Abstracts of the Receipts and Charges of the Military Department on account of the China Expedition, which at the close of March 1906 showed a balance against the War Office of 101,672*l.* 18*s.* 7*d.* I am informed that this has now been claimed, and that the amount will be credited in the Accounts for the year 1906–07.

17. Miscellaneous advances made in India - - - -	£125,635 18*s.* 4*d.*

I have pointed out that the rent of the Arthur Bunder Coal Depôt at Bombay from February 1904 (which should be credited under this head) had not been received from the Admiralty. The amount due to March 1906, viz., 1,222*l.* 9*s.* 10*d.* has now been recovered, but not within the period of this Account.

DISBURSEMENTS.

Army—Effective:

18. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—			
For the year 1905–06 - - -		£650,000 – –	
Less—Refund of over-payments:—			
For the year 1903–04 -	£83,708 7 8		
For the year 1904–05 -	261 10 4		
Refund in respect of Special Bounties granted to British Soldiers in India for extension of their services with the Colours - - - -	304 15 –		
Adjustments through War Office Miscellaneous Accounts - - -	5 – –		
		84,279 13 –	
			£565,720 7 –

The advance of 650,000*l.* for 1905-06 will be dealt with on its adjustment in a subsequent Account.

19. I have now to report on the adjustment of the Army Effective Accounts for the year 1903-04.

	£ *s.* *d.*
The charge for 1903–04 is represented by an advance made in that year, viz. - - - - - - - - - - -	750,000 – –
Less—the above Refund - - - - - - - - -	83,708 7 8
Leaving a Balance of - - -	£666,291 12 4
Viz., a Capitation Rate of 7*l.* 10*s.* on an average Establishment of the Imperial Force in India, calculated on the established strength of the units actually in India, 74,263 Officers and Men - - - - - - - - - - - - -	556,972 10 –
Add—Deferred Pay, proportion chargeable to India - - -	75,711 5 8
Gratuities on death, discharge, &c., under Articles 1123, 1124, and 1124A, of Pay Warrant, 1900, viz.: 29 per cent of the whole - - - - - - - - - - - -	33,607 16 8
	£666,291 12 4

20. I am satisfied that the Establishment on which the Capitation Rate has been paid was fairly maintained.

21. As regards the charge for Deferred Pay, the sum of 75,711*l.* 5*s.* 8*d.* is arrived at as follows :—

Amount recorded in War Office Books as payments in 1903-04 - - - - -		£80,400 17 2	
Deduct—British Deferred Pay issued by Indian Government	£4,646 8 6		
Refund in respect of Auditor's Objections, 1901-02 - -	99 18 –		
		4,746 6 6	
		75,654 10 8	
Add—Adjustments in respect of previous years - - - - - -		56 15 –	
			£75,711 5*s.* 8*d.*

22. In view of the considerable amount which I had occasion to query in the previous year on account of Deferred Pay, resulting in the recovery of nearly 1,800*l.*, I have made a fairly detailed audit of this Account and have raised queries amounting to 554*l.* 11*s.* 2*d.*, which, in the absence of explanation, must be disallowed. This amount bears about the same proportion to the objections on the previous Account as the total Deferred Pay issued in 1903–04 to that in 1902–03.

23. Stores for India :

Clothing - - - - - - - - - - £192,965 12*s.* 3*d.*

Overpayments amounting to 116*l.* 4*s.* 8*d.* must be disallowed.

Some further questions have been raised, but the amount, pending a reply, cannot be exactly stated.

24. Ordnance and Miscellaneous - - - - - - £433,277 1*s.* 9*d.*

This amount includes an advance of 20,000*l.*, made to the War Office for Stores under manufacture, which is subject to adjustment.

Overpayments amounting to 12*l.* 16*s.* 5*d.* must be disallowed, and some further queries have been raised, but the amount, pending a reply, cannot be exactly stated.

Non-Effective :

25. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India :

For the year 1905–06 - - - - - -	£719,700	
Less—Refund of overpayment for the year 1904–05 - - - - - - - -	4,417	
		£715,283

The sum of 719,700*l.* is an advance subject to adjustment. By deducting the refund of 4,417*l.* from the advance of 701,800*l.* made in the preceding year, the actual payment for the year 1904–05 is arrived at, viz., 697,383*l.*, which is certified to be the net charge against India in that year for Retired Pay and Pensions granted since 1st April 1884, payable by the Imperial Exchequer.

Re-organisation :

26. Stores for India - - - - - - - - - £715,566 15*s.* 2*d.*

This sum includes advances amounting to 398,500*l.* made to the War Office for Stores under supply, which are subject to adjustment.

It also includes a sum of 1,604*l.* 9*s.* 6*d.* purporting to adjust, at actual cost, certain Rifles, Bayonets, Scabbards and Chests, said to have been charged at estimated rates. This adjusting payment was itself made subject to adjustment on examination, and I have pointed out that, as regards the Bayonets and Scabbards, there was no ground for varying the rates originally charged.

The sum involved, viz., 1,044*l.* 10*s.* must accordingly be disallowed.

27. The following is a list of the Surcharges and Disallowances on the Account for the year 1905-06 :—

Description and Amount of Item in the Account.		Surcharge.	Disallowance.
RECEIPTS:	£ s. d.	£ s. d.	£ s. d.
Army—Effective:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on transfer to the British Establishment:			
Clothing and necessaries	22,689 13 –	799 – –	
Ordnance and Miscellaneous	23,292 19 4	930 2 3	
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of Messing, &c.	38,841 2 4	346 – 3	
PAYMENTS:			
Telegraph:			
Indo-European Telegraph:			
Stores	23,228 8 2		1 17 6
Mint:			
Stores for India	10,672 13 10		1 – –
General Administration—England:—			
Salaries of the Secretary of State, of the Members of the Council, and of the Establishment	133,981 8 8		– 3 –
Store Department: Wages of Artificers, &c.	26,008 2 3		23 8 9
Office Contingencies	14,918 3 9		– 1 9
Civil Furlough, and Absentee Allowances:			
Uncovenanted Service	53,261 2 9		22 19 5
Royal Indian Marine	7,614 4 –		3 14 2
Superannuation Allowances and Pensions:			
Annuities in respect of Funds—Bengal Civil Service Annuity Fund	354,278 16 1		1 18 9
Miscellaneous:			
Miscellaneous charges connected with the supply of Stores to India, Commission on Freight, Lighterage, Dock Dues, Packing, &c.	3,664 7 5		– 8 6
Public Works:			
Military Works—Stores for India	47,645 – 10		23 5 –
Civil Works and Miscellaneous Services—Stores for India	3,414 6 11		6 8 5
Army—Effective:			
Payments to the Imperial Government	565,720 7 –		554 11 2
Furlough Allowances of Officers and Men of British Regiments	117,457 15 –		9 14 –
Furlough Allowances of Officers of the Indian Service	292,877 11 5		10 14 7
Indian Troop Service	313,810 2 1		1 – 10
Stores for India:			
Clothing	192,965 12 3		116 4 8
Ordnance and Miscellaneous	433,277 1 9		12 16 5
Army—Re-organisation:			
Stores for India	715,566 15 2		2 5 4
			1,044 10 –
Expenditure not charged to Revenue—Capital outlay on Railways, &c:			
State Railways:			
Stores for India	1,963,678 16 4		97 9 11
Irrigation Works:			
Stores for India	31,948 17 8		1 18 11
Remittance Account between England and India:			
Stores chargeable to Provincial and Local Funds and to Native States	217,053 8 6		3 11 3
	£	2,075 2 6	1,940 2 4

	£ s. d.	£ s. d.
28. To the Balance, as shown in the present Account		8,436,519 0 1
The following sums must be added:	£ s. d.	
Surcharges on previous Account	10,930 6 11	
Ditto present Account	2,075 2 6	
Disallowances on previous Account	1,206 3 6	
Ditto present Account	1,940 2 4	
		16,151 15 3
		£ 8,452,670 15 4

India Audit Office,
8 May 1907.

Frederick C. Holiday, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1905 to 31st March 1906; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of the Government of India Act, 1858.

1. As regards the packing accounts reported last year as not having been returned, none have since been received in respect of the year 1903–04, so that the number to be accounted for remains as 50, while 26 have been received in respect of the year 1904–05, leaving 38 to be accounted for.

2. The number of packing accounts sent to India in 1905–06 was 6,689, of which 139 have not been returned.

3. A few questions raised in connection with these Accounts have not yet been answered.

India Audit Office,
8 May 1907.

Frederick C. Holiday, Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1905-06 for Stores procured for Shipment to India, &c.

	Stores. £ s. d.	Freight. £ s. d.	TOTAL. £ s. d.
Expenditure charged against Revenue :			
Land Revenue	56 5 2	– 8 6	56 13 8
Opium	1,681 4 –	79 8 8	1,760 12 8
Salt	385 14 7	5 3 1	390 17 8
Stamps	41,416 11 –	385 3 10	41,801 14 10
Excise	1 4 2	– 7 8	1 11 10
Customs	391 4 3	6 8 9	397 13 –
Forest	593 2 11	150 – 5	743 3 4
Post Office	58,310 1 3	1,407 6 2	59,717 7 5
Telegraph :			
Telegraph Lines in India	245,727 14 1	6,451 18 11	252,179 13 –
* Indo-European Telegraph	22,428 18 6	799 9 8	23,228 8 2
Mint	10,432 5 9	240 8 1	10,672 13 10
General Administration	41,780 16 1	437 6 6	42,218 2 7
Law and Justice	2 1 6	– – 7	2 2 1
Marine :			
Coal	3,180 9 6	4,464 16 2	148,021 6 4
Miscellaneous	138,673 9 8	1,702 11 –	
Political	2,420 – 11	44 6 5	2,464 7 4
Scientific and other Minor Departments	32,486 – –	319 12 5	32,805 13 11
Ditto ditto (Re-organisation)	—	– 1 6	
Stationery and Printing	82,424 13 11	1,019 17 7	83,444 11 6
Famine Relief and Insurance :			
Construction of Protective Irrigation Works	3,685 10 11	83 4 1	3,768 15 –
Other Public Works :			
Military Works	45,112 1 9	2,532 19 1	48,198 19 6
Ditto (Re-organisation)	508 19 5	44 19 3	
Civil Works and Miscellaneous Services	3,247 9 1	166 17 10	3,414 6 11
Army :			
Clothing	156,951 3 3	753 13 2	192,965 12 3
Ditto, taken to India with Troops	35,260 15 10	—	
Ordnance and Miscellaneous	379,307 3 1	8,087 6 6	433,277 1 9
Ditto, Arms, &c. taken to India with Troops	45,882 12 2	—	
Medical	48,625 – 6	957 13 10	49,582 14 4
Supply and Transport Corps	37,612 1 5	642 7 4	38,254 8 9
Re-organisation	709,647 – 3	5,919 14 11	715,566 15 2
Special Defence Works (1902)	70,135 17 4	917 15 3	71,053 12 7
£	2,218,367 12 3	37,621 7 2	2,255,988 19 5
Expenditure not charged to Revenue :			
State Railways	1,865,281 12 7	98,397 3 9	1,963,678 16 4
Irrigation Works	29,976 7 2	1,972 10 6	31,948 17 8
Remittance Account :			
Stores chargeable to Provincial and Local Funds and to Native States :			
Railway Stores	6,597 10 7	197 8 1	217,053 8 6
Other Stores	201,026 11 –	9,231 18 10	
TOTAL £	4,321,249 13 7	147,420 8 4	4,468,670 1 11

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

No. 5.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1906.

	£	s.	d.	£	s.	d.
NET EXPENDITURE :						
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c.				7,390	11	4
Steward's Salary, Wages of Servants, Expenses of Laundry, &c.				3,383	17	11
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c.				2,754	2	11
Light, Fuel, and other House Articles				1,438	10	5
Provisions, Wines, &c.				3,589	19	6
Advertisements, Postage, Travelling Expenses, &c.				296	8	10
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, Continental Tour of Forest Students, &c.				648	6	6
Garden, Farm, and Dairy				*—223*	*9*	*10*
EXPENDITURE :						
Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses; and Continental Tour of Forest Students who entered in 1902 (page 15)	23,346	10	7			
Less,—				19,278	7	7
Receipts for testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4)	4,068	3	—			
RECEIPTS :						
Fees received from Students (page 4)	15,270	—	—			
Less,—				15,025	—	—
Refund of Caution Money (page 15)	245	—	—			
Net Expenditure, excluding Interest on Capital Outlay			£	4,253	7	7

Cost of alterations and additions to the College Buildings, &c. (page 15) - - - - £35 9 9

Arthur Guillum Scott, Accountant-General.

No. 6.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1905 to 31st March 1906.

				£ s. d.
1. Capital Charges of the Service				—
2. Salaries of Establishments in England and India				4,064 9 11
3. Hire and Fittings of Transports				156,021 18 10
4. Coal				38,167 11 5
5. Mess of Officers				13,053 8 6
6. Provisions and Stores for Troops and Horses				46,793 11 –
7. Miscellaneous Charges				8,956 – 8
8. Suez Canal Transit Charges				47,832 13 9
9. Miscellaneous Expenses				1,285 18 2
	Adjustment in respect of the Freight Ships "Malta" and "Peninsular"	£ s. d. —9,052 6 8	£ s. d.	316,175 12 3
10. Conveyance in other than Indian Troop Service Transports.	*Troops on Freight, &c.*	£ s. d. 2,027 2 3		
	R.I.M. Ships, Provisions, &c.	1,450 2 5		
	Troops conveyed on Indian Service in Imperial Transports	147 9 1		
	Miscellaneous	98 2 9		
		3,722 16 6	—5,329 10 2	
11. Repayments on account of Passages			— 376 2 0	
				—5,705 12 2
				310,470 – 1
Deduct—				
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.			36,484 14 9	
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers, and for Beer Rations issued to Troops			2,549 9 3	
Proceeds of Sale of Old and Unserviceable Stores, recoveries for losses and damage of Stores, and for Forage supplied for Officers' Horses			521 15 9	
				39,555 19 9
			£	270,914 – 4
Net Expenditure in England as shown in the Home Accounts :—		£ s. d.		
Disbursements (page 17)		313,810 2 1		
Receipts (page 6)		38,841 2 4		
			274,968 19 9	
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—				
Disbursements (page 224, Rs.—*35,043*)		—*2,336 4 9*		
Receipts (page 206, Rs. 25,790)		1,718 14 8		
			—*4,054 19 5*	
			£	270,914 – 4

Admiralty, 9 January 1907.

G. T. H. Boyes,
Director of Transports.

No. 7.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
REVENUE:					
FOREST:	£	£	£	£	
Fees received from Students in respect of their Continental Tour -	—	1,260	1,260	—	1
INTEREST:					
Interest realised from investment of Cash Balance, &c. - - -	60,000	219,355	159,355	—	2
Paper Currency Reserve Investment: Interest - - -	28,000	18,522	—	9,478	3
TELEGRAPH:					
Indo-European Telegraph: Message Revenue - - - -	4,200	7,180	2,980	—	4
MINT:					
Proceeds of sale of Indian Coins sent to this country for assay, &c.	—	46	46	—	5
MARINE:					
Sum received from the Admiralty in adjustment of the Subsidy for the Harbour Defence Vessels and of the sale proceeds of the Vessels, together with the value of Ordnance Stores returned therefrom - - - - - - - -	—	10,884	10,884	—	6
MEDICAL:					
Pensions, &c. of Lunatics appropriated to their maintenance -	1,200	1,156	—	44	7
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c. - - - - - - - -	500	352	—	148	8
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund - - - - - - - - -	12,900	12,532	—	368	9
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - - -	52,400	50,031	—	2,369	10
Subscriptions towards Indian Civil Service Family Pensions - -	8,500	8,308	—	192	11
Family Subscriptions of Native Members of the Indian Civil Service	—	22	22	—	12
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - - - - - - - - -	44,500	56,522	12,022	—	13
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company - - - - - - - - - - -	200	230	30	—	14
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits - - - - - - - - - -	1,000	1,799	799	—	15
Southern Punjab Railway: Ditto ditto -	11,000	16,054	5,054	—	16
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c. -	17,000	19,338	2,338	—	17
ARMY:					
Effective.					
Contribution by the Imperial Government in respect of:					
Cost of the transport of Troops - - - - - - -	130,000	130,000	—	—	18
Military Charges for Aden - - - - - - - -	100,000	100,000	—	—	19
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - - - - - -	—	175,000	175,000	—	20
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of the Indian Troop Service; recoveries on account of messing, &c.	70,900	85,432	14,532	—	21
Non-effective.					
Subscriptions towards Indian Military Service Family Pensions -	28,000	30,197	2,197	—	22
Contributions towards Pensions of Indian Native soldiers lent for Imperial service - - - - - - - - -	—	7,012	7,012	—	23
TOTAL RECEIPTS ON ACCOUNT OF REVENUE—Carried forward £	570,300	951,232			

No. 7.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1905-06.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	These receipts were included in the Budget under "Other Public Works—Royal Indian Engineering College," as, at that time, the expenses of the tour were charged to the College.
2 3	The sums available for investment were much larger, and the rate of interest obtained was higher, than was estimated. The investment was made at a later date than was estimated.
4	The receipts from the Imperial Ottoman Telegraph Administration on account of traffic balances were more than was estimated.
6	At the time the Budget Estimate was framed the amount and date of this adjustment were uncertain.
10	There were decreases both under Civil and Military Funds.
13	The increase occurred mainly in fines and penalties incurred by Contractors in providing Stores.
15 16	The surplus profits for the year 1904 were larger than was estimated.
17	There was an increase of 3,268*l.* in the receipts for testing-work done in the College Laboratories, &c.; on the other hand, there was a decrease of 930*l.* in Fees from Students.
20	When the Budget Estimate was framed, it was not thought desirable to anticipate the recommendations of the Inter-Departmental Committee appointed to consider the method of adjusting these charges.
21	There was an increase of 11,783*l.* in the value of clothing, &c., and unserviceable stores, and of 2,841*l.* in receipts on account of the Indian Troop Service.
22	The provision made for receipts was insufficient.
23	This contribution was in respect of service in Somaliland.

No. 7.—COMPARISON of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - -	570,300	951,232			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
ON ACCOUNT OF SUBSCRIBED CAPITAL - - - - - - -	2,674,800	549,668	—	2,125,132	1
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS -	2,600	2,729	129	—	2
	2,677,400	552,397			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock: Loan issued - - - - - -	2,000,000	2,000,000	—	—	3
India 3 per Cent. Stock created under East India Loans (Railways) Act, 1905, in part payment of the purchase price of the Bombay Baroda and Central India Railway Company's undertaking -	—	10,089,146	10,089,146	—	4
Debentures of the Bombay Baroda and Central India Railway Company, for which the Secretary of State incurred the liability on the purchase of the undertaking - - - - - - -	2,927,400	2,391,300	—	536,100	5
	4,927,400	14,480,446			
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES - - - - - - - -	14,300	17,129	2,829	—	6
MISCELLANEOUS DEPOSITS:					
Gold Reserve Fund:					
Bills of Exchange and Telegraphic Transfers on India - -	—	3,543,000	3,543,000	—	7
Treasury Bills paid off - - - - - - - - -	—	2,700,000	2,700,000	—	8
Dividends on Investments and Discount on Treasury Bills - -	254,000	245,401	—	8,599	9
Paper Currency Reserve:					
Bills of Exchange and Telegraphic Transfers on India - -	1,333,000	1,333,333	333	—	10
	1,601,300	7,838,863			
Carried forward - - - - - £	9,776,400	23,822,938			

of the Home Treasury of the Government of *India*, for the Year 1905-06—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

		£	£
1	The decrease is thus accounted for :—		
	Debentures renewed, instead of being replaced by fresh Capital :		
	Assam-Bengal Railway Company	300,000	
	Bengal-Nagpur Railway Company	400,000	
	Bombay Baroda and Central India Railway Company	100,600	
	Indian Midland Railway Company	150,000	
	Madras Railway Company	80,000	
	Southern Mahratta Railway Company	610,000	
			1,640,600
	Debentures discharged and not replaced by fresh Capital :		
	Bombay Baroda and Central India Railway Company	536,100	
	Madras Railway Company	20,000	
	Southern Mahratta Railway Company	78,100	
			634,200
			2,274 800
	Receipts on account of Capital :		
	Southern Mahratta Railway Company—*more*	149,625	
	Bombay Baroda and Central India Railway Company—*more*	118	
		149,743	
	Madras Railway Company—*less*	75	
			149,668
			£2,125,132

4 *See* note on the Payment side under "Capital Charge involved in Redemption of Liabilities, &c."

5 The Company discharged Debentures to the amount of 100*l.* in July and 536,000*l.* in December 1905.

7, 8, 9 *See* corresponding investment on the Payment side. 3,543,000*l.* represents further profits on the Coinage of Silver remitted for investment. 2,700,000*l.* represents Treasury Bills paid off at maturity, and re-invested in similar securities. The decrease in dividends is due to a lower rate of interest having been obtained for investments than was anticipated.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - - -	9,776,400	23,822,938			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by His Majesty's Treasury and other Public Departments, in respect of					
Expenditure incurred in India in connection with the Somaliland Expedition - - - - - - - - - -	—	2,252	2,252	—	1
Expenditure incurred in India in connection with the China Expeditionary Force - - - - - - - - - -	53,000	155,976	102,976	—	2
Advances in India on account of Emigration of Coolies, and Supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. - - -	190,000	391,701	201,701	—	3
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - -	48,000	55,229	7,229	—	4
East Indian Railway Company:					
On account of Debenture Stock - - - - - - - -	2,000,000	1,378,295	—	621,705	5
Transfer fees and miscellaneous refunds - - - - - -	1,000	1,039	39	—	6
South Indian Railway Company:					
On account of Debentures - - - - - - - - -	111,000	110,000	—	1,000	7
Transfer fees and miscellaneous refunds - - - - -	400	598	198	—	8
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - - - - - - - - -	600	754	154	—	9
Great Idian Peninsula Railway Company: Ditto, ditto -	1,000	976	—	24	10
Miscellaneous receipts - - - - - - - - - - -	10,000	6,989	—	3,011	11
Gold received from India: net sale proceeds - - - - - -	—	400,309	400,309	—	12
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India - - - - -	—	100,000	100,000	—	13
Special Telegraphic Transfers sold against Gold in India - - -	—	1,000,000	1,000,000	—	14
Bills of Exchange and Telegraphic Transfers on India. (*See also* under "Gold Reserve Fund" and "Paper Currency Reserve") - - -	16,500,000	26,290,640	9,790,640	—	15
	18,915,000	29,894,758			
Total Receipts - - - £	28,691,400	53,717,696			

of the Home Treasury of the Government of *India*, for the Year 1905–06—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	On account of outstanding charges.
2	Mainly due to an advance by the War Office at an earlier date on account of outstanding charges for reliefs and stores.
3	The Account includes 57,456*l.* on account of Postal and Money Order transactions, which resulted during 1905-06 in a net receipt of that amount instead of the usual payment, and there were increases under several other heads.
4	The amount of these receipts is necessarily very uncertain.
5	The Company issued only 1,500,000*l.* Debenture Stock, the proceeds of which amounted to 1,378,295*l.*
6	
7	Debentures for 110,000*l.* only were issued during the year.
8	
9	
10	
11	The decrease occurred in the sale proceeds of timber.
12	Towards meeting the cost of silver purchased for coinage.
13	} These were exceptional transactions.
14	}
15	Increased sales were necessary to meet large payments for purchases of silver. The proceeds were also partly used for a temporary transfer of 1,045,000*l.* gold at the Bank of England to the Paper Currency Reserve. (*See* payments under "Deposits.")

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

	1905-06.				
	Budget Estimate, March 1905.	Account.	Increase.	Decrease.	
DISBURSEMENTS.					
EXPENDITURE:	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	400	1,754	1,354	—	1
Stores for India	100	57	—	43	2
OPIUM: Stores for India	1,500	1,761	261	—	3
SALT: Stores for India	100	391	291	—	4
STAMPS: Stores for India	40,100	41,802	1,702	—	5
EXCISE: Stores for India	100	2	—	98	6
CUSTOMS:					
Passage to India of an Officer on appointment, &c.	—	41	41	—	7
Stores for India	200	397	197	—	8
FOREST:					
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	1,600	3,507	1,907	—	9
Stores for India	100	743	643	—	10
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,905,700	2,913,667	7,967	—	11
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	22,200	22,218	18	—	12
Discount on the issue of 2,000,000l. India 3 per cent. Stock	—	47,485	47,485	—	13
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	61,200	61,226	26	—	14
Allowances of Indian Delegates to the Postal Congress at Rome	—	391	391	—	15
Stores for India	59,000	59,717	717	—	16
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	24,000	85	—	23,915	17
Other Payments	32,500	25,416	—	7,084	18
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates	—	17,545	17,545	—	19
Red Sea and India Telegraph	18,000	18,027	27	—	20
Indian Telegraph Department: Absentee Allowances and contingent expenses	5,000	4,360	—	640	21
Telegraph Lines in India: Stores for India	233,000	252,180	19,180	—	22
MINT:					
Sundry items	—	763	763	—	23
Stores for India	37,000	10,673	—	26,327	24
GENERAL ADMINISTRATION:					
Home Establishment, &c.	233,600	233,574	—	26	25
Payments on account of Administration in India	2,000	14,550	12,550	—	26
Stores for India	44,000	42,218	—	1,782	27
LAW AND JUSTICE:					
Sundry items	500	150	—	350	28
Stores for India	200	2	—	198	29
POLICE:					
Passage to India of Assistant Superintendents on appointment, &c.	800	1,108	308	—	30
MARINE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,200	100,072	—	128	31
Sundry items	3,000	2,006	—	994	32
Stores for India	178,400	148,021	—	30,379	33
EDUCATION: Passage to India of Educational Officers on appointment, Allowances to Indian Government Scholars, &c.	4,000	5,646	1,646	—	34
ECCLESIASTICAL: Passage to India of Chaplains on appointment	400	282	—	118	35
MEDICAL:					
Maintenance of Lunatics	3,200	2,774	—	426	36
Pay, Passage, &c., of Medical Officers in connection with the Plague, Grants for Medical Research, &c.	6,500	8,091	1,591	—	37
Carried forward £	4,018,600	4,012,702			

of the Home Treasury of the Government of *India*, for the Year 1905–06—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The cost of certain Appeal Cases was much larger than was contemplated when the Budget Estimate was prepared.
3 4 5	The demands were larger than was indicated in the forecasts received from India.
9	Due to charges in connection with the Continental Tour of Students included in the Account under this head (*see* Note on the Receipt side), and to the transfer of the Forest Students from Cooper's Hill to Oxford.
10	The demands were greater than was indicated in the Indian forecasts.
11	There was a decrease of 13,281*l.* in the amount estimated to be transferred from this head to "State Railways—Interest chargeable against Companies on Advances," and the Account also includes 2,702*l.* for Dividends which had remained unclaimed for ten years and upwards. On the other hand, a sum of 7,682*l.* was transferred to "State Railways—Interest on Debt" in respect of interest on India Stock raised for the purchase of the Bengal Central Railway.
13	No discount was inserted in the Budget Estimate.
15	Unforeseen expenditure.
16	The demands were greater than was indicated in the estimates received from India.
17	Mainly due to an increase in outward, as compared with homeward, Trans-Indian traffic, to the Department's share of the Indian Guarantee to Joint Purse Revenue, taken in reduction of payments, and to the Eastern Telegraph Company
18	The decrease occurred in Stores. [carrying a larger percentage of traffic owing to a long interruption of lines in Russia.
19	It was estimated that the payment on this account, for the period 1st March 1902 to 31st March 1904, would have been made in 1904–05.
21	Mainly due to a decrease in Absentee Allowances.
22	The demands were greater than was indicated in the forecasts received from India.
23	Mainly due to Allowances to Officers deputed to inspect machinery used for coinage.
24	Provision was made in the Budget for an expenditure of 30,000*l.* as the cost of electrical installation at the Calcutta Mint. No payment on that account was made in 1905–06, but other demands showed an increase.
26	The Account includes 3,500*l.* for the passage and outfit allowance of Lord Minto, 5,578*l.* for payments in connection with the shipment of gold to this country for the Paper Currency Department, 1,213*l.* for allowances to officers on special duty,
27	The demands were smaller than was indicated in the estimates received from India. [and other special items.
28	In the Budget Estimate provision was made for the outfit allowance of a Judge, but no payment on that account was made during the year.
30	Due to an increase in the number of Officers appointed.
32	The decrease occurred in allowances to Marine Officers whilst under instruction.
33	Payments proved to be less than was indicated in the Indian forecasts.
34	Due to an increase in the number of Government Scholars, and of Officers on special duty.
37	There was a large increase in the allowances to Medical Officers on study leave or specially employed.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
Expenditure—*continued.*	£	£	£	£	
POLITICAL: Brought forward	4,018,600	4,042,702			
Sundry items	2,000	3,070	1,070	—	1
Stores for India	200	2,464	2,264	—	2
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	15,000	12,315	—	2,685	3
Stores for India	24,900	32,806	7,906	—	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,700	9,692	—	8	5
Members of the Bengal Nizamut Family	1,100	1,425	325	—	6
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	250,000	234,473	—	15,527	7
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	571,000	564,454	—	6,546	8
Indian Civil, Military, and Medical Funds, &c.	1,446,000	1,446,543	543	—	9
Indian Civil Service Family Pensions	8,500	8,300	—	200	10
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,500	6,327	—	1,173	11
Stores for India	63,000	83,444	20,444	—	12
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	9,500	10,043	543	—	13
Miscellaneous Charges connected with the supply of Stores to India	10,000	11,803	1,803	—	14
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Railways:					
Payments to the Madras Railway Company for construction of Famine Railways	—	8,581	8,581	—	15
Construction of Protective Irrigation Works:					
Stores for India	400	3,769	3,369	—	16
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	284,700	284,683	—	17	17
Eastern Bengal Railway	32,300	32,278	—	22	18
Scinde Punjab and Delhi Railway	148,000	147,981	—	19	19
Oude and Rohilkund Railway	322,600	322,567	—	33	20
South Indian Railway	146,600	146,635	35	—	21
Great Indian Peninsula Railway	205,800	205,863	63	—	22
Bengal Central Railway	—	7,682	7,682	—	23
Bombay Baroda and Central India Railway	18,800	21,593	2,793	—	24
State Railways—Annuities in Purchase of Railways:					
East Indian Railway	1,197,700	1,112,932	—	84,768	25
Eastern Bengal Railway	123,300	116,960	—	6,340	26
Scinde Punjab and Delhi Railway	423,600	371,246	—	52,354	27
Great Indian Peninsula Railway	1,268,600	1,268,569	—	31	28
State Railways—Sinking Funds:					
East Indian Railway	—	85,248	85,248	—	29
Eastern Bengal Railway	—	6,357	6,357	—	30
Scinde Punjab and Delhi Railway	—	52,425	52,425	—	31
State Railways—Interest chargeable against Companies on advances:					
Bengal Central Railway	16,300	8,125	—	8,175	32
Bengal-Nagpur Railway	89,700	89,700	—	—	33
Bombay Baroda and Central India Railway	13,000	14,335	1,335	—	34
Great Indian Peninsula Railway	42,200	35,750	—	6,450	35
Indian Midland Railway	48,600	48,587	—	13	36
Southern Mahratta Railway	69,200	69,222	22	—	37
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	89,300	88,967	—	333	38
Bengal Central Railway (until 30th June 1905)	8,700	8,750	50	—	39
Bengal-Nagpur Railway	302,700	302,214	—	486	40
Burma Railways	87,500	87,500	—	—	41
East Indian Railway	240,000	217,510	—	22,490	42
Great Indian Peninsula Railway	77,200	77,250	50	—	43
Indian Midland Railway	216,300	216,091	—	209	44
Southern Mahratta Railway	210,400	210,318	—	82	45
South Indian Railway	78,000	78,000	—	—	46
Guaranteed Companies—Interest	1,039,000	1,038,620	—	380	47
IRRIGATION:					
Minor Works and Navigation: Stores for India	2,100	—	—	2,100	48
Carried forward £	13,239,600	13,256,169			

of the Home Treasury of the Government of *India*, for the Year 1905-06—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly due to payments for Insignia of Indian Orders, the cost of which was estimated under "Miscellaneous" in the Budget.
2	Due to demands for which no forecast was received.
3	There was a decrease of 1,123*l.* in payments charged to the Literary Grant, and there were variations under other sub-heads.
4	The demands were greater than was indicated in the forecasts received from India.
7	The decrease occurred in the Absentee Allowances of Civil Officers.
8	There were decreases under most of the sub-heads.
11	The decrease occurred mainly in payments in respect of Telegraph Codes and for paper for office printing.
12	The demands were greater than was indicated in the forecasts received from India.
13	The Account includes 1,002*l.* in respect of Subscriptions to Charities, &c, which was shown in the Budget under "Superannuations"; on the other hand, charges in connection with the Indian Orders are treated in the Account under "Political."
14	Mainly due to an increase in the payments for Marine Insurance.
15	The Estimates furnished by the Madras Railway Company did not indicate any expenditure under this head.
16	The Account includes payment for sluice gates for the Chankapur Tank Works, which was not included in the forecast received from India.
23	In the Budget the interest on 512,160*l.* India 3 per cent. Stock, the proceeds of which were used for the purchase of the Company's undertaking on 30th June 1905, was estimated under "Interest on Ordinary Debt."
24	The increase is due to the interest from 1st to 5th January 1906 on India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking.
25–27	Due to the charges of the Sinking Funds being shown in the Account under the new head "State Railways—Sinking Funds," instead of being grouped with the Annuity Charges.
29–31	*See* Note against "State Railways—Annuities in purchase of Railways."
32	The undertaking of the Company was purchased on 30th June 1905.
34	The Account includes interest from 2nd to 31st December 1905 on an advance of 499,775*l.* to the Company towards the dis-
35	The Capital requirements of the Company were less than was estimated. [charge of Debentures.
38	Due to the renewal of Debentures at a lower rate of Interest than was estimated.
40	Due to the renewal of Debentures at a lower rate of Interest than was estimated.
42	The amount of Debenture Stock raised was smaller than was estimated in the Budget, and was issued at a later date.
47	The Madras Railway Company raised Capital at a lower rate of Interest than had been estimated.
48	In the Account, expenditure for this service is shown in the Remittance Account under "Stores chargeable to Provincial and Local Funds."

No. 7.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - - -	13,239,600	13,256,169			
OTHER PUBLIC WORKS:					
MILITARY WORKS: Stores for India - - - - - -	21,600	47,645	26,045	—	1
Ditto (Re-organisation) - -	—	554	554	—	2
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department - - - - - - - - - -	57,000	43,419	—	13,581	3
Royal Indian Engineering College - - - - - - -	22,900	23,627	727	—	4
Sundry items - - - - - - - - - - -	3,400	4,563	1,163	—	5
Stores for India - - - - - - - - - - -	4,200	3,414	—	786	6
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India - - - - - - - - - - - - -	646,000	565,720	—	80,280	7
Furlough Allowances and Pay during Voyage of British Forces serving in India - - - - - - - - - - -	126,000	129,263	3,263	—	8
Furlough Allowances of Officers of the Indian Service - - -	250,000	292,877	42,877	—	9
Indian Troop Service - - - - - - - - - -	321,300	313,810	—	7,490	10
Passage of Officers and others not charged to Indian Troop Service	19,000	6,850	—	12,150	11
Miscellaneous - - - - - - - - - - -	42,000	44,065	2,065	—	12
Stores for India - - - - - - - - - - - -	853,500	714,080	—	139,420	13
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India - - - - - - - - - - -	725,000	715,283	—	9,717	14
Pay of Non-effective Colonels of Royal Artillery - - - -	18,000	16,515	—	1,485	15
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - - - - - -	1,530,000	1,515,868	—	14,132	16
Miscellaneous Pensions, &c. - - - - - - - - -	88,000	85,453	—	2,547	17
Indian Military Service Family Pensions - - - - - -	55,000	51,669	—	3,331	18
Re-organisation.					
Stores for India - - - - - - - - - - -	1,635,600	715,567	—	920,033	19
SPECIAL DEFENCE WORKS:					
SPECIAL DEFENCES (1902): Stores for India - - - - -	175,000	71,053	—	103,947	20
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE	19,833,100	18,617,464			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
STATE RAILWAYS:					
Stores for India, &c. - - - - - - - - - -	2,131,000	1,977,967	—	153,033	21
Payments to the Burma Railways Company for construction of State Extensions - - - - - - - - - -	140,000	68,929	—	71,071	22
Payments to the Madras Railway Company for construction of the Azikbal-Mangalore Railway - - - - - -	75,000	2,409	—	72,591	23
IRRIGATION WORKS:					
Stores for India - - - - - - - - - - -	26,500	31,949	5,449	—	24
	2,372,500	2,081,254			
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES, &c.:					
BOMBAY BARODA AND CENTRAL INDIA RAILWAY:					
Part payment of the purchase price of the Company's Undertaking by the creation and issue of India 3 per cent. Stock -	—	10,089,146	10,089,146	—	25
Amount of the Debentures of the Company for which the Secretary of State incurred the liability on the purchase -	2,927,400	2,391,300	—	536,100	26
BENGAL CENTRAL RAILWAY:					
Purchase of the undertaking of the Company - - - -	500,000	500,000	—	—	27
Compensation to Secretary and Clerks - - - - -	—	514	514	—	28
	3,427,400	12,980,960			
Carried forward - - £	25,633,000	33,679,678			

of the Home Treasury of the Government of *India*, for the Year 1905–06—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands proved greater than was shown in the forecast from India.
2	No forecast indicating expenditure was received from India.
3	The decrease occurred both in Furlough Pay and in Absentee Allowances.
5	More Engineers were appointed than was contemplated when the Budget Estimate was framed.
7	Mainly owing to a refund of 83,708*l.* in respect of 1903–04.
8	The increase occurred under Furlough Pay.
9	Owing to a larger number of Officers being on furlough than was estimated.
10	The decrease is owing to charges for services carried out by Imperial Transports and recoverable from Indian Revenues not being claimed within the year.
11	Fewer Officers were provided with passages otherwise than in Transports than was estimated.
12	There were differences under all the sub-heads included in this Account, but the principal increase was 3,147*l.* under "Purchase of Stallions."
13	There were decreases of 10,334*l.* under "Clothing," 93,823*l.* under "Ordnance," 13,117*l.* under "Medical," and 22,146*l.* under "Supply and Transport."
14	The War Office claim proved to be 5,300*l.* less than the Budget Estimate, and a sum of 4,417*l.* was refunded by the War
15	[Office in respect of 1904–05.
16	The payments on these Accounts decreased more than was expected.
17	Provision was made in the Budget for a small increase of these payments, but a slight decrease occurred instead.
18	The growth of these payments was not so great as was expected.
19	Due to the postponement of payments to the War Office.
20	
21	Due to the retardation of payments.
22	The Estimates were furnished by the Railway Companies concerned.
23	
24	The demands were greater than was indicated in the forecast received from India.
25	The purchase price of the undertaking was 11,685,580*l.*, discharged, as regards 2,000,000*l.*, by the creation of New 3 per cent. Capital Stock of the Company to that amount, and as to the balance of 9,685,580*l.*, by the creation of 10,089,146*l.* India 3 per cent. Stock issued to the Company at the rate of 100*l.* of such Stock for every 96*l.* of the purchase money so
26	*See* Note on the receipt side under "Permanent Debt incurred." [satisfied.
28	Exceptional payment.

No. 7.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1905-06. Budget Estimate, March 1905.	1905-06. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward - - -	25,633,000	33,679,678			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures, &c. - - - - - - -	2,274,800	636,742	—	1,638,058	1
On account of Stores, Establishment Charges, &c. - -	1,145,200	1,130,176	—	15,024	2
	3,420,000	1,766,918			
DEBT:					
PERMANENT DEBT DISCHARGED:					
Great Indian Peninsula Railway Debentures - - - - -	250,000	250,000	—	—	3
India 4 per Cent. Stock - - - - - - - - - - -	—	60	60	—	4
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on security of India Bills - - - - -	500,000	500,000	—	—	5
	750,000	750,060			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE - - - - - - - - -	3,600	5,703	2,103	—	6
MISCELLANEOUS DEPOSITS:					
Gold Reserve Fund: Investments in British Funds and Treasury Bills.	254,000	6,488,401	6,234,401	—	7
Paper Currency Reserve: Investments in Consols and Exchequer Bonds - - -	1,333,000	1,333,333	333	—	8
Transfer of Gold at the Bank of England - - -	—	1,045,000	1,045,000	—	9
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed by the persons entitled thereto - - - - - - - - - - - -	—	41	41	—	10
	1,590,600	8,872,478			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Refund of portion of Advances received from His Majesty's Treasury in respect of Disbursements in India in connection with the War in South Africa - - - - - - - - -	20,000	39,000	19,000	—	11
Payments to His Majesty's Treasury and other Public Departments on account of Postal and Money Order transactions, &c. - - -	78,000	14,704	—	63,296	12
Family Remittances, Remittances by Administrators General, &c. -	90,000	97,175	7,175	—	13
East Indian Railway Company: For discharge of Debentures - - - - - - - - -	300	300	—	—	14
Advances for purchase of Stores, &c. - - - - - - -	600,000	716,136	116,136	—	15
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. -	165,000	128,723	—	36,277	16
South Indian Railway Company: Ditto, ditto - - - - -	129,000	165,785	36,785	—	17
Bengal and North-Western Railway Company: Ditto, ditto - - -	110,000	122,209	12,209	—	18
Bombay Baroda and Central India Railway Company: Ditto, ditto (from 1st January 1906) - - - - - - - -	—	31,625	31,625	—	19
Great Indian Peninsula Railway Company: Ditto, ditto - - -	650,000	667,134	17,134	—	20
Stores chargeable to Provincial and Local Funds, and to Native States -	101,300	217,053	115,753	—	21
Miscellaneous Payments to be brought to charge or recovered in India -	119,000	56,737	—	62,263	22
Purchase of Silver - - - - - - - - - - - - -	—	8,218,043	8,218,043	—	23
	2,062,600	10,474,624			
Total Disbursements - - - £	33,456,200	55,543,758			

India Office, 8 May 1907.

of the Home Treasury of the Government of *India*, for the Year 1905–06—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The amount of Debentures renewed was 1,640,600*l.* (*see* Note against "Receipts on account of Subscribed Capital"); but 2,542*l.* paid to holders as discount on renewal, is included in the Account under this head.
2	The Estimates were furnished by the Railway Companies.
7	*See* corresponding receipts.
9	Exceptional transaction.
11	The refund due to the War Office proved to be greater than had been estimated.
12	The decrease occurred in Indian Money Orders, the net transactions on that account having shown a large receipt.
13	The increase occurred mainly in the payment of Remittances by Administrators-General.
14–20	The Estimates were furnished by the several Railway Companies concerned.
21	An increase of 109,158*l.* occurred under "Provincial and Local Funds," partly due to payments for a Dredger, and there were other increases.
22	The Budget Estimate included 70,000*l.* for the Purchase of Mules (Re-organisation), but only 1,443*l.* was paid within the year. On the other hand, there was an increase of 6,000*l.* in Bills drawn by the Mission to the Court of Persia.
23	For coinage.

Lionel Abrahams Financial Secretary.

No. 8.

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE:

	£	£	£
FOREST:			
Fees received from Students in respect of their Continental Tour			2,310
INTEREST:			
Interest realised from investment of Cash Balance, &c.		211,322	
Paper Currency Reserve Investment: Interest, &c.		37,110	
			248,432
TELEGRAPH:			
Indo-European Telegraph:			
Message Revenue			8,583
MINT:			
Proceeds of sale of Indian Coins sent to this Country for Assay			33
MARINE:			
Further amount received from the Admiralty in respect of the balance of the sale proceeds of the Harbour Defence Vessels, &c.			49
MEDICAL:			
Pensions, &c. of Lunatics appropriated to their maintenance			973
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale proceeds of Books, Maps, &c.			634
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		£	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund		11,163	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		46,353	
Subscriptions towards Indian Civil Service Family Pensions		8,898	
			66,414
MISCELLANEOUS:			
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items			21,065
RAILWAYS:			
STATE RAILWAYS:		£	
East Indian Railway: Rent of premises occupied by the Company		230	
SUBSIDIZED COMPANIES:			
Southern Punjab Railway: Government share of Surplus Profits for the year 1905		30,272	
			30,502
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Fees from Students, &c.			10,231
ARMY:			
Effective.			
Contribution by the Imperial Government in respect of—	£	£	
Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
		230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies		95,000	
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service, &c.		117,197	
		442,197	
Non-effective.	£		
Subscriptions towards Indian Military Service Family Pensions	29,503		
Repayment by the Colonial Office of a gratuity issued to the family of an Officer killed in Jubaland	535		
		30,038	
			472,235
Carried forward		£	861,461

* This is an Account subject to audit and to the final adjustment of the accounts of sub-accountants.

No. 8.

TREASURY of the GOVERNMENT of *India*, from 1st April 1906 to 31st March 1907.

DISBURSEMENTS.

EXPENDITURE:

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	778	
Stores for India	12	
		790
OPIUM:		
Sundry items	106	
Stores for India	1,571	
		1,677
SALT:		
Stores for India		1,370
STAMPS:		
Stores for India		100,300
EXCISE:	£	
Sundry items	23	
Stores for India	57	
		80
CUSTOMS:		
Sundry items	37	
Stores for India	185	
		222
FOREST:		
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, &c.	4,613	
Stores for India	4,452	
		9,065
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):		
Interest on Loans contracted in England	* 2,939,341	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised	22,967	
Discount on the issue of 2,000,000*l.* India 3 per cent. Stock	107,427	
		3,069,735
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	61,226	
Sundry items	739	
Stores for India	721	
		62,686
TELEGRAPH:		
Indo-European Telegraph:	£	
Payments in respect of Revenue	16,709	
Other Payments	30,444	
	47,153	
Payment in respect of guarantee of Joint Purse Revenue on reduction of telegraph rates	4,339	
Red Sea and India Telegraph	18,027	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses	5,330	
	74,849	
Telegraph Lines in India—Stores for India	240,924	
		315,773
MINT:		
Sundry items	248	
Stores for India	36,073	
		36,321
GENERAL ADMINISTRATION:		
Home Establishment, &c.	235,412	
Payments on account of Administration in India	2,867	
	238,279	
Stores for India	40,713	
		278,992
LAW AND JUSTICE:		
Sundry items	466	
Stores for India	90	
		556
POLICE:		
Passage to India of Assistant Superintendents on appointment, &c.		1,700
Carried forward	£	3,879,267

* Total interest on Loans contracted in England is charged as follows:—

	£	£	£
Under Interest on Ordinary Debt (as above)			2,939,341
Under Railway Revenue Account:			
State Railways—Interest on Debt	1,535,868		
Deduct—Oude and Rohilkund Railway Discount Sinking Fund	3,026		
		1,532,842	
State Railways—Interest chargeable against Companies on Advances		264,641	
			1,797,483
		£	4,736,824

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£
Brought forward - - -	861,461

Receipts—*continued.*

Carried forward - - - £	861,461

of the Government of *India*, from 1st April 1906 to 31st March 1907—*continued*.

			£
		Brought forward	3,879,267
DISBURSEMENTS—*continued*.			
EXPENDITURE—*continued*.			
MARINE:	£	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,066		
Sundry items	2,553		
		102,619	
Stores for India		254,091	
			356,710
EDUCATION:			
Passage to India of Educational Officers on appointment, Allowances to Indian Government Scholars, &c.			6,157
ECCLESIASTICAL:			
Passage to India of Chaplains on appointment			378
MEDICAL:		£	
Maintenance of Lunatics		2,625	
Grants for Medical Research, Allowances to Officers while on Study Leave &c.		9,962	
			12,587
POLITICAL:			
Sundry items		2,727	
Stores for India		1,059	
			3,786
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sundry Items		15,528	
Stores for India		39,519	
			55,047
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		768	
			10,460
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			253,197
SUPERANNUATION ALLOWANCES AND PENSIONS:		£	
General		581,466	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		1,433,687	
Indian Civil Service Family Pensions		9,804	
			2,024,957
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.		6,784	
Stores for India		108,548	
			115,332
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.		10,979	
Miscellaneous Charges connected with the supply of Stores to India		4,382	
			15,361
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:			
Stores for India			6,093
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£		
East Indian Railway	281,831		
Eastern Bengal Railway	32,064		
Scinde Punjab and Delhi Railway	146,205		
Oude and Rohilkund Railway	322,566		
South Indian Railway	146,635		
Great Indian Peninsula Railway	205,955		
Bengal Central Railway	15,365		
Bombay Baroda and Central India Railway	385,247		
		1,535,868	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,530		
Eastern Bengal Railway	116,955		
Scinde Punjab and Delhi Railway	371,312		
Great Indian Peninsula Railway	1,268,569		
		2,869,366	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	88,124		
Eastern Bengal Railway	6,571		
Scinde Punjab and Delhi Railway	54,201		
		148,896	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Bengal-Nagpur Railway	90,847		
Great Indian Peninsula Railway	54,756		
Indian Midland Railway	49,816		
Southern Mahratta Railway	69,222		
		264,641	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	89,717		
Bengal-Nagpur Railway	302,577		
Bombay Baroda and Central India Railway	60,000		
Burma Railways	87,500		
East Indian Railway	240,000		
Great Indian Peninsula Railway	77,250		
Indian Midland Railway	215,362		
Southern Mahratta Railway	215,100		
South Indian Railway	81,575		
		1,369,081	
GUARANTEED COMPANIES—INTEREST: Madras Railway		584,751	
			6,772,603
		Carried forward £	13,511,935

No. 8.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£
Brought forward - - -	861,461
Receipts—*continued.*	
Total Receipts on account of Revenue - - - £	861,461
Carried forward - - - £	861,461

of the Government of *India*, from 1st April 1906 to 31st March 1907—*continued.*

			£
		Brought forward - - -	13,511,935
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
OTHER PUBLIC WORKS:			
MILITARY WORKS:	£	£	
Stores for India		58,922	
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department	44,728		
Royal Indian Engineering College	14,565		
Sundry items	2,784		
	62,077		
Stores for India	6,958	69,035	
			127,957
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India	654,187		
Furlough Allowances and Pay during Voyage of British Forces serving in India	144,516		
Furlough Allowances of Officers of the Indian Service	313,459		
Indian Troop Service	361,715		
Passage of Officers and others not charged to Indian Troop Service	5,422		
Miscellaneous	40,780		
	1,520,079		
Stores for India	1,574,466	3,094,545	
Non-effective.			
Payments to War Office for Retired Pay, &c. of British Forces for service in India	772,680		
Pay of Non-effective Colonels of Royal Artillery	13,619		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,499,955		
Miscellaneous Pensions, &c.	85,686		
Indian Military Service Family Pensions	53,900		
		2,425,840	
			5,520,385
SPECIAL DEFENCE WORKS:			
SPECIAL DEFENCES (1902):			
Stores for India			44,271
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £			19,204,548

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:	£	£	
Stores for India, 2,139,508*l.*, Other Payments, 12,833*l.*	2,152,341		
Payments to the Burma Railways Company for construction of State Extensions	58,774		
Payments to the Madras Railway Company for construction of the Azikhal-Mangalore Railway	40,576		
Purchase of the Kalka-Simla Railway Undertaking	300,000		
		2,551,691	
IRRIGATION WORKS:			
Stores for India		79,368	
			2,631,059
Carried forward - - £			21,835,607

No. 8.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	£
Brought forward		861,461
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:*		
ON ACCOUNT OF SUBSCRIBED CAPITAL	84	
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	1,557	
		1,641
DEBT:		
PERMANENT DEBT INCURRED:		
India 3 per Cent. Stock—Loan issued		2,000,000
DEPOSITS AND ADVANCES:		
REPAYMENT OF ADVANCES	17,063	
MISCELLANEOUS DEPOSITS:		
Gold Standard Reserve:	£	
Treasury Bills paid off	3,000,000	
Dividends on investments and discount on Treasury Bills	353,481	
	3,353,481	
Paper Currency Reserve:		
Repayment of Gold transferred in 1905-06	1,045,000	
Cost price of 32,000*l.* Exchequer Bonds repaid	31,726	
	1,076,726	
Unclaimed Interest repaid by Railway Companies in consequence of the purchase of their Undertakings by the State	2,456	
		4,449,726
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Repayments by His Majesty's Treasury and other Public Departments in respect of Expenditure incurred in India in connection with the China Expeditionary Force	124,774	
Expenditure incurred in India in connection with the Somaliland Expedition	2,009	
Postal and Money Order transactions (Receipts in excess of Payments)	192,302	
Advances in India on account of Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station, Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	228,484	
	547,569	
Estates remitted from India by Administrators-General by means of Bills on London	82,358	
East Indian Railway Company: Transfer fees and miscellaneous refunds	1,084	
South Indian Railway Company: Ditto ditto	386	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	773	
Great Indian Peninsula Railway Company: Ditto ditto	993	
Bombay Baroda and Central India Railway Company: Ditto ditto	558	
Miscellaneous receipts	10,085	
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India	1,650,000	
Special Telegraphic Transfers sold against Gold in India	250,000	
Bills of Exchange and Telegraphic Transfers on India	32,907,196	
		35,451,002
TOTAL RECEIPTS	£	42,763,830
BALANCE, 1st April 1906		8,436,519
	£	51,200,349

India Office,
8 May 1907.

* See note on opposite page.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1906 to 31st March 1907—*continued.*

			£
		Brought forward	21,835,607
DISBURSEMENTS—*continued.*			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*			
FOR DISCHARGE OF DEBENTURES, &C.		£ 302,791	
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &C.		1,265,549	
			1,568,340
DEBT:			
PERMANENT DEBT DISCHARGED:			
Bombay Baroda and Central India Railway Debentures			749,900
DEPOSITS AND ADVANCES:			
ADVANCES REPAYABLE		257,937	
MISCELLANEOUS DEPOSITS:	£		
Gold Standard Reserve: Investment in British Funds and Treasury Bills	3,353,481		
Paper Currency Reserve: Investment in Consols	31,726		
Portion of a sum refunded by the Bombay Baroda and Central India Railway Company in respect of Debentures Unclaimed	75		
		3,385,282	
			3,643,219
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Payments to His Majesty's Treasury and other Public Departments on account of Native Regiments lent for service in the Colonies, Little Basses Light Vessel Dues, &c.		£ 67,765	
Family Remittances, Remittances by Administrators-General, &c.		124,653	
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	982,942		
Rental paid to South Behar Railway Company	30,000		
		1,012,942	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.		152,557	
South Indian Railway Company: Ditto, ditto		208,813	
Bengal and North-Western Railway Company: Ditto, ditto		164,986	
Great Indian Peninsula Railway Company: Ditto, ditto		470 517	
Bombay Baroda and Central India Railway Company: Ditto, ditto		112,907	
Delhi-Umballa-Kalka Railway Company:	£		
Advances for purchase of Stores, &c., for Kalka-Simla Railway	1,670		
Interest on purchase money of Kalka-Simla Railway	8,772		
		10,442	
Stores chargeable to Provincial and Local Funds, and to Native States		245,847	
Miscellaneous payments to be brought to charge or recovered in India		79,331	
Paper Currency Reserve: Transfer of Gold at the Bank of England		2,775,000	
Purchase of Silver		12,370,929	
			17,796,689
TOTAL DISBURSEMENTS		£	45,593,755
BALANCE, 31st March 1907		£	5,606,594
		£	51,200,349

Arthur Guillum Scott, Accountant-General.

* Receipts from, and advances to, the East Indian, the South Indian, the Great Indian Peninsula, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances. Receipts from and advances to the Bombay Baroda and Central India Railway Company for main line purposes are now similarly treated.

granted or created within the year 1906-07, *see* pages 62 and 63.

No. 9.

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual
the Debt and Interest created in the Year ended the 31st March 1907;
Debt, the Annual Interest thereon, and the Indian Railway Annuities, on the 31st

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1906.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	62,501,097 1 1	3½	2,187,538 7 11
India 3 per Cent. Stock	64,724,530 9 9	3	1,941,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
East Indian Railway Debenture Stock	1,435,650 - -	4½	64,604 5 -
Eastern Bengal Railway Debenture Stock	348,666 - -	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 - -	4½	19,125 - -
Great Indian Peninsula Railway Debenture Stock	2,701,450 - -	4	108,058 - -
Bombay Baroda and Central India Railway Debentures	67,000 - -	3¾	2,512 10 -
Ditto ditto	2,048,700 - -	3½	71,704 10 -
Ditto ditto	175,000 - -	3¼	5,687 10 -
Ditto ditto	100,600 - -	3	3,018 - -
	146,419,900 3 1		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,342 11 9		
India 4 per Cent. Stock	7,278 15 -		
East India Bonds	20,917 - -		
TOTAL Debt, and Annual Interest thereon, on 31st March 1906	146,457,438 9 10	- -	4,715,235 17 4
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	- - -	- -	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- -	262,000 - -
Eastern Bengal Railway: Annuity terminating in 1957	- - -	- -	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	- - -	- -	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	- - -	- -	1,268,516 - 7
TOTAL Indian Railway Annuities on 31st March 1906	- - -	- -	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1906	146,457,438 9 10	- -	7,584,501 15 1
DEBT CREATED IN THE YEAR 1906-07.			
Debt bearing Interest:			
India 3 per Cent. Stock: Loan issued	2,000,000 - -	3	60,000 - -
DEBT, and Annual Interest thereon, created in the Year ended 31st March 1907	2,000,000 - -	- -	60,000 - -
£	148,457,438 9 10	- -	7,644,501 15 1

No. 9.

Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1906; the Debt and Interest reduced in that Year; and the Total Amount of March 1907; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1906-07.			
Debt bearing Interest:			
	£ s. d.		£ s. d.
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*)	143,100 15 –	3½	5,008 10 6
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	24,887 12 10	3½	871 1 4
Bombay Baroda and Central India Railway Debentures, paid off	749,900 – –	3½	26,246 10 –
	917,888 7 10		
Debt not bearing Interest:			
*East India Bonds	20,917 – –		
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1907	938,805 7 10	– –	32,126 1 10
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1907.†			
Debt bearing Interest:			
India 3½ per Cent. Stock	62,333,108 13 3	3½	2,181,658 16 1
India 3 per Cent. Stock	66,724,530 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –	4	108,058 – –
Bombay Baroda and Central India Railway Debentures	67,000 – –	3¾	2,512 10 –
Ditto ditto	1,298,800 – –	3½	45,458 – –
Ditto ditto	175,000 – –	3¼	5,687 10 –
Ditto ditto	100,600 – –	3	3,018 – –
	147,502,011 15 3		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,342 11 9		
India 4 per Cent. Stock	7,278 15 –		
TOTAL Debt, and Annual Interest thereon, on 31st March 1907	147,518,633 2 –	– –	4,743,109 15 6
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	– – –	– –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– –	262,000 – –
Eastern Bengal Railway: Annuity terminating in 1957	– – –	– –	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	– – –	– –	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	– – –	– –	1,268,516 – 7
TOTAL Indian Railway Annuities on 31st March 1907	– – –	– –	2,869,265 17 9
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1907	147,518,633 2 –	– –	7,612,375 13 3
£	148,457,438 9 10	– –	7,644,501 15 1

* The whole of these Bonds, having been notified for repayment prior to 1838, the item will not appear in future.
† For Analysis, *see* following page.

No. 9.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1907.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	51,752,557 18 10		3½	1,811,339 10 7
India 3 per Cent. Stock	26,306,310 18 –		3	789,189 6 7
India 2½ per Cent. Stock	11,151,558 10 11		2½	278,788 19 3
Not bearing Interest:	89,210,427 7 9			
India 5 per Cent. Stock	9,342 11 9			
India 4 per Cent. Stock	7,278 15 –			
		89,227,048 14 6	–	2,879,317 16 5
Debt incurred for Advances to Railway Companies.				
Bearing Interest:				
India 3 per Cent. Stock (*under Act 51 Vict. c. 5, s. 4*)	10,000,000 – –			
Ditto. (*under East India Loans (Railways) Act of 1905*	1,207,533 16 10			
		11,207,533 16 10	3	336,226 – 3
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	5,951,537 6 9*		3½	208,303 16 2
India 3 per Cent. Stock	240,771 3 8		3	7,223 2 9
East Indian Railway Debenture Stock	1,435,650 – –		4½	64,604 5 –
		7,627,958 10 5	–	280,131 3 11
Annuity:				
Annuity terminating in 1953			–	850,537 18 10
Interest in lieu of Deferred Annuity			–	262,000 – –
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,392,669 2 9
Debt bearing Interest:				
India 3½ per Cent. Stock	513,847 – 3		3½	17,984 12 10
India 3 per Cent. Stock	228 9 1		3	6 17 1
Eastern Bengal Railway Debenture Stock	348,666 – –		4	13,946 12 9
		862,741 9 4	–	31,938 2 8
Annuity:				
Annuity terminating in 1957			–	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				148,788 17 5
Debt bearing Interest:				
India 3½ per Cent. Stock	4,155,154 8 11		3½	145,430 8 1
India 3 per Cent. Stock	* — *16,553 8 8*		3	— *496 12 1*
		4,138,601 – 3	–	144,933 16 –
Annuity:				
Annuity terminating in 1958			–	371,361 3 7
Debt incurred in respect of the Oude and Rohilkund Railway.				516,294 19 7
Bearing Interest:				
India 3½ per Cent. Stock	† — *39,988 1 6*		3½	— *1,399 11 7*
India 3 per Cent. Stock	10,333,027 16 9		3	309,990 16 8
India 2½ per Cent. Stock	435,702 5 8		2½	10,892 11 2
		10,728,742 – 11	–	319,483 16 3
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6		3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8		2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 – –		4½	19,125 – –
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8		3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 – –		4	108,058 – –
		5,964,666 9 8	–	205,954 9 11
Annuity:				
Annuity terminating in 1948			–	1,268,516 – 7
				1,474,470 10 6
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3 per Cent. Stock	10,881,612 11 7		3	326,448 7 7
Bombay Baroda and Central India Railway Debentures	67,000 – –		3½	2,512 10 –
Ditto ditto	1,298,800 – –		3½	45,458 – –
Ditto ditto	175,000 – –		3¼	5,687 10 –
Ditto ditto	100,600 – –		3	3,018 – –
		12,523,012 11 7		383,124 7 7
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1907 £		147,518,633 2 –	–	7,612,375 13 3

* The Sinking Fund to redeem Debt issued in lieu of Annuity has been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

† The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1906.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent Stock - - - - -	59,574,409 10 10	2,902,551 6 2
India 3 per Cent. Stock - - - - -	60,262,046 16 2	1,940,197 1 5
India 2½ per Cent. Stock - - - - -	11,739,668 6 5	152,538 5 9
£	131,576,124 13 5	4,995,286 13 4

BANK OF ENGLAND.	£ s. d.	£ s. d.
Charge for Management for the Year 1906:		
Sterling Debt:		
On 131,576,124*l.* 13*s.* 5*d.* India Stocks, at 300*l.* per million - - - - -	39,472 16 8	
„ 2,000,000*l.* India 3 per Cent. Stock, issued during the year, at 300*l.* per million a year, for 115 days - - - - - - - - - - - -	189 – 9	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million - - -	1,473 4 5	
Issue of 2,000,000*l.* India 3 per Cent. Stock at 625*l.* per million - - - -	1,250 – –	
		42,385 1 10
Rupee Debt:		
Rs. 164,746,366 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of - - - - - - - - - -	8,000 – –	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted - - - - -	123 7 4	
		8,123 7 4
		50,508 9 2
BANK OF IRELAND.		
Charge for Management for the Year 1906:		
On 4,995,286*l.* 13*s.* 4*d.* India Stocks, at 360*l.* per million - - - - - - - - - -		1,798 5 8
	£	52,306 14 10

Arthur Guillum Scott,
Accountant-General.

No. 10.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1906 and 31st March 1907 (*see* the Government of India Act, 1858, Sec. 53).

	Increase or Decrease in 1907-08.	
SALARIES.	Increase.	Decrease.
	£	£
Two additional Junior Clerks, Store Department, in anticipation of vacancies that will arise on the retirement of two of the present Senior Clerks—Salary 150*l.*, rising by 15*l.* annually to 300*l.*, and then by 20*l.* annually to 500*l.*	308	—
Superintendent of the India Store Depôt—Salary 800*l.*, rising by 25*l.* annually to 1,000*l.* In lieu of Salary 800*l.* The Salary of the present incumbent to be increased to 900*l.*, and to rise as above	115	—
Deputy (formerly Assistant) Superintendent of the India Store Depôt—Salary 600*l.*, rising by 20*l.* annually to 800*l.* In lieu of Salary 600*l.* The Salary of the present incumbent to be increased to 700*l.*, and to rise as above	112	—
Assistant to the Superintendent of the India Store Depôt. New Post. Salary 550*l.*	550	—
One Additional Assistant Inspector of Scientific Supplies, India Store Depôt—Salary 200*l.*, rising by 10*l.* annually to 350*l.*	203	—
Surveyor of Shipping—Salary 400*l.* In lieu of a non-established post, Salary 600*l.*	—	200
Supervisor of Stamps—Salary 230*l.*, rising by 10*l.* annually to 320*l.* In lieu of Salary 200*l.*, rising by 10*l.* annually to 300*l.*	2	—
Assistant Supervisor of Stamps—Salary 180*l.*, rising by 7*l.* 10*s.* annually to 220*l.* In lieu of Salary 150*l.*, rising by 7*l.* 10*s.* annually to 200*l.*	—	—
One Senior Examiner of Stamps—Salary 150*l.*, rising by 5*l.* annually to 165*l.*, and eleven Examiners of Stamps—Salary 60*l.*, rising by 5*l.* annually to 110*l.*, and then, if efficient, by 5*l.* annually to 145*l.* In lieu of two Examiners of Stamps—Salary 100*l.*, rising by 5*l.* annually to 150*l.*, and of ten Temporary Examiners of Stamps who were not on the permanent Establishment	16	—
Chief Superintendent of Typists—Salary 35*s.* a week, rising by 2*s.* a week annually to 40*s.* a week. In lieu of Salary 31*s.* a week, rising by 2*s.* a week annually to 35*s.* a week Superintendent of Typists—Salary 28*s.* a week, rising by 2*s.* a week annually to 34*s.* a week. In lieu of Salary 26*s.* a week, rising by 2*s.* a week annually to 30*s.* a week Typists—Salary 20*s.* a week, rising by 2*s.* a week annually to 25*s.* a week. In lieu of Salary, first year 18*s.* a week, subsequently 19*s.* a week, rising by 2*s.* a week annually to 25*s.* a week	14	—
One additional Staff Clerk—Salary 350*l.*, rising by 15*l.* annually to 500*l.* In lieu of a Second Class Clerk	26	—
Seven additional Second Class Clerks, interchangeable among Departments—Salary 70*l.*, rising by 5*l.* annually to 100*l.*, then by 7*l.* 10*s.* annually to 190*l.*, and then by 10*l.* annually to 250*l.* Higher Grade—Salary 250*l.*, rising by 10*l.* annually to 350*l.*	490	—
Allowances to Messengers—For attendance on the Permanent Under Secretary of State, 30*l.* In lieu of 20*l.* For attendance on the Parliamentary Under Secretary of State, 15*l.* In lieu of 10*l.* Extra allowance to a Messenger in the Library, 10*l.*	25	—
Increase arising from periodical increments	2,159	—
Net decrease consequent on appointments abolished, vacancies, retirements, &c.	—	3,443
£	4,020	3,643

NET INCREASE, as shown on page 64 - - - £ 377

No. 10.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1907–08.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
SUPERANNUATION ALLOWANCES.							
Baker, Augustine Raymont	Messenger, First Class -	–	–	- - -	Death - -	- -	126 - -
Danvers, Frederick Charles	Registrar and Superintendent of Records - -	–	–	- -	ditto - -	- -	875 - -
Johnson, Lieut.-General Sir Allen Bayard, K.C.B.	Military Secretary - -	–	–	- -	ditto - -	- -	380 - -
Wade, Edward John -	Assistant Librarian - -	–	–	- -	ditto - -	- -	122 10 -
Clarke, Charles - -	Messenger, First Class -	57	33	145 - -	Ill health -	79 15 -	—
Smith, Sir Francis Whitmore, K.C.I.E.	Assistant, Correspondence Department - - -	62	43	1,100 - -	Age - -	733 6 8	—
Whitehead, John Edwards	Supplemental Clerk, Registry and Record Department - - -	65	21	232 2 6	ditto - -	81 4 11	—
					TOTAL - - -	894 6 7	1,503 10 -
					DECREASE - -	£609 3 5	
COMPENSATION ALLOWANCES.							
Percival, Theodore Henry	Senior Clerk, Accountant-General's Department -	–	–	- -	Death - -	- -	524 6 8
					TOTAL - - -	- -	524 6 8
					DECREASE - -	£524 6 8	
COMPASSIONATE ALLOWANCES.							
Beavers, Richard -	Labourer, India Store Depôt - - - -	–	–	- -	Death - -	- -	19 18 8
Thornton, William -	Artificer, India Office -	–	–	- -	ditto - -	- -	56 14 1
Wilbraham, James -	Cloth Viewer, India Store Depôt - - - -	–	–	- -	ditto - -	- -	81 18 -
Arnould, Henry Thomas	Second Class Foreman, India Store Depôt - -	65	24	40*s.* a week	Age - -	41 14 3	—
Blackburn, Charles Thomas	Second Class Foreman, India Store Depôt - -	61	40	- ditto -	ditto - -	69 10 6	—
					TOTAL - - -	111 4 9	158 10 9
					DECREASE - -	£47 6 -	
					TOTAL DECREASE -	£1,180 16 1	

SUPERANNUATION AND RETIRED ALLOWANCES.

Annual Amount of Pensions for the Year 1907–08, including the portions which have been commuted.

	1907–08.	1906–07.	Increase.	Decrease.
	£	£	£	£
Superannuation Allowances - - -	28,971	29,580	—	609
Compensation Allowances - - - -	13,878	14,403	—	525
Compassionate Allowances - - - -	2,387	2,434	—	47
£	45,236	46,417	—	1,181
			TOTAL DECREASE -	£1,181

Arthur Guillum Scott,
Accountant-General.

No. 11.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*: and ESTIMATE of the AMOUNT required in the Year ending 31st March 1908, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1907-08.	1906-07.	INCREASE.	DECREASE.
INDIA OFFICE.	£	£	£	£
SALARIES AND ALLOWANCES	138,813	137,364	1,449	—
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT	12,553	13,625	—	1,072
CONTINGENCIES OF THE STORE DEPÔT	11,100	10,800	300	—
ADDITIONAL BUILDINGS AT THE STORE DEPÔT	25,000	—	25,000	—
LAW CHARGES	300	600	—	300
POSTAGE OF DESPATCHES TO INDIA	400	400	—	—
TELEGRAMS TO INDIA	2,500	2,500	—	—
OFFICE CONTINGENCIES	16,000	15,000	1,000	—
STATIONERY, PRINTING, AND BOOKBINDING	6,500	8,000	—	1,500
OFFICE OF AUDITOR.				
SALARIES	6,922	6,606	316	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	220,088	194,895	28,065	2,872
NET INCREASE £ 25,193				
SUPERANNUATION AND RETIRED ALLOWANCES £	*45,236	*46,417	—	1,181

* Annual Amount of Pensions for the Year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1906-07.	Numbers. 1907-08.		1907-08.	1906-07.	INCREASE.	DECREASE.
			£	£	£	£
16	15	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	23,400	24,900	—	1,500
57	59	Correspondence Department	29,927	30,193	—	266
7	7	Funds Department	2,784	2,751	33	—
50	51	Accountant-General's Department	17,818	17,514	304	—
64	64	Registry and Record Department	11,051	10,763	288	—
22	21	Miscellaneous Officers, &c.	11,677	11,820	—	143
55	55	Office Keepers and Messengers	5,908	5,935	—	27
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
21	21	Artificers and Labourers employed at the India Office	1,951	1,944	7	—
120	138	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	32,915	30,162	2,753	—
446	465		138,813	137,364	3,385	1,936
188	174	Wages.—Artificers, Labourers, Fire Watchmen, and Charwoman, employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	12,553	13,625	—	1,072
634	639	£	151,366	150,989	3,385	3,008
		NET INCREASE £ 377				

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1907-08.	1906-07.
1906-07.	1907-08.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	-	-	-	5,000	5,000
1	1	Permanent Under Secretary of State (1)	-	-	-	2,500	2,500
1	1	Parliamentary Under Secretary of State	-	-	-	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	-	-	-	1,200	1,500
12	11	Members of Council (2)	-	each 1,200*l.*	-	13,200	14,400
16	15				£	23,400	24,900

(1) Receives a personal allowance of 500*l.*

(2) Four also receive Indian Civil Service Annuities of 1,000*l.* each; one receives an Indian Judicial Pension of 1,500*l.* a year; one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year; and one, Indian Military Pay of 700*l.* a year.

		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	-	each 1,200*l.*	-	7,200	7,200
6	6	Assistants (2)	800	50	1,000	5,750	6,025
8	8	Senior Clerks (3)	600	25	800	5,352	5,527
1	1	Clerk specially attached to the Political and Secret Department	700	25	800	788	763
9	9	Junior Clerks (4)	200	20	600	2,871	3,221
1	1	Political Aide-de-Camp to the Secretary of State (5)	-	-	-	800	800
4	4	Staff Clerks	350	15	500	1,719	1,670
1	1	Clerk for Special Duties	-	-	-	400	400
14	16	Second Class Clerks (6)	70	5 7*l.* 10*s.* 10	100 190 250	2,488	2,088
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	329	329
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (7)	-	-	-	575	575
3	3	Clerks, ditto — One	320	20	700	1,366	1,321
		Clerks, ditto — One	250	10 15	350 450		
		Clerks, ditto — One	150	7*l.* 10*s.* 10	190 350		
2	2	Second Class Clerks, ditto	70	5 7*l.* 10*s.* 10	100 190 250	289	274
57	59				£	29,927	30,193

(1) One also receives Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and two receive Indian Civil Service Annuities of 1,000*l.* each.

(2) One receives an extra allowance of 100*l.*

(3) One receives also 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").

(4) One receives 150*l.* as Assistant Private Secretary and Précis Writer to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under-Secretaries of State; one receives 50*l.* as Resident Clerk; and one, 50*l.* as Reading Clerk to Council.

(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.

(6) One holds a Temporary Minor Staff Post at a Salary of 190*l.*, and receives an extra allowance of 100*l.* as Shorthand Writer to the Secretary of State; and one receives an extra allowance of 25*l.*

(7) Salary of Office, 1,100*l.* (to present incumbent) *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1906-07.	Numbers. 1907-08.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1907-08.	1906-07.
		FUNDS DEPARTMENT.	£	£	£	£	£
1	1	Director of Funds	800	50	1,000	1,000	1,000
1	1	Senior Clerk	500	20	700	700	700
3	3	Second Class Clerks, Higher Grade	250	10	350	889	866
2	2	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	195	185
7	7				£	2,784	2,751
		ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General	-	-	-	1,200	1,200
1	1	Deputy Accountant-General	800	25	1,000	875	850
5	5	Senior Clerks (1)	500	20	700	3,630	3,550
2	2	Redundant Senior Clerks	500	20	700	1,200	1,160
6	6	Junior Clerks (2)	150	15 20	300 500	2,040	2,175
4	5	Staff Clerks	350	15	500	2,170	1,745
15	14	Second Class Clerks, Higher Grade	250	10	350	4,700	4,973
15	16	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	1,853	1,711
1	1	Keeper of Records	120	3	150	150	150
50	51				£	17,818	17,514

(1) Three receive extra allowances, one of 100*l.*, and two of 50*l.* each.
(2) One receives 50*l.* for compiling a portion of the "India Office List."

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	-	-	-	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records.	550	15	700	633	618
3	3	Staff Clerks	350	15	500	1,392	1,347
6	6	Second Class Clerks, Higher Grade (1)	250	10	350	1,939	1,909
24	24	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 190 250	2,786	2,607
2	2	Clerks specially attached (2)	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	757	757
4	4	Supplemental Clerks	124	2*l.* 10*s.* 10*s.* 6*d.* a week (triennially).	150 250	791	763
1	1	Keeper of Records	150	5	200	200	200
1	1	Keeper of Geographical Records	100	5	200	200	200
1	1	Record Keeper, Military Department	120	3	150	146	143
14	14	Women Typists — Chief Superintendent	35*s.* a week	2*s.* a week	40*s.* a week	936	951
		Superintendent	28*s.* a week	2*s.* a week	34*s.* a week		
		Typists	20*s.* a week	2*s.* a week	25*s.* a week		
2	2	*Hectographists	15*s.* a week	2*s.* a week every 2 yrs.	21*s.* a week	99	96
4	4	*Boy Clerks	-	15*s.* to 19*s.* a week	-	172	172
64	64				£	11,051	10,763

(1) Two hold Temporary Minor Staff Posts at salaries of 320*l.* and 300*l.* respectively, and one receives 50*l.* for compiling a portion of the "India Office List."
(2) One receives 50*l.* as Resident Clerk, and 50*l.* as Assistant Editor of Telegraph Codes.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1907-08.	1906-07.
1906-07.	1907-08.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
— (1)	— (1)	Private Secretary to the Secretary of State	-	-	-	300	300
1	1	Government Director of Indian Railway Companies (2)	-	-	-	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	-	-	-	700	700
1	1	Librarian	-	-	-	600	600
1	1	Assistant Librarian	-	-	-	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
1	1	*Boy Clerk employed in the Library	15*s.* to 19*s.* a week			47	45
1	1	President of the Medical Board for the examination of Officers of the Indian Services (3)	-	-	-	800	800
1	1	*Member of the Medical Board (4)	-	-	-	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State (5)	-	-	-	1,200	1,200
1	1	Assistant Solicitor	600	25	800	769	744
1	1	Clerk, Legal Adviser and Solicitor's Department	200	10	300	266	256
1	1	*Inspector of Military Equipment and Clothing (6)	-	-	-	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing (7)	250	10	400	395	385
1	1	Actuary	600	25	800	800	800
1	1	*Computing Clerk to the Actuary	-	-	-	250	250
1	1	Surveyor and Clerk of the Works	300	10	400	400	390
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	-	-	-	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	-	-	-	500	500
1	1	*Officer of the Indian Army attached to the General Staff, War Office (8)	-	-	-	200	200
1	1	*Assistant Secretary to the Committee of Imperial Defence	-	-	-	700	700
1	—	**Member of the Army Sanitary Committee, for the Indian portion of the work*	-	-	-	—	*200*
22	21				£	11,677	11,820

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(3) Also receives an Indian Medical Pension of 950*l.* a year.
(4) Also receives an Indian Medical Pension of 600*l.* a year.
(5) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(6) Also receives a pension of 2*l.* a day granted for service in the British Army.
(7) In addition to salary, receives two guineas for each Valuation Statement prepared.
(8) In addition to 500*l.* a year from the War Office.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1907-08.	1906-07.
1906-07.	1907-08.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		OFFICE KEEPERS AND MESSENGERS.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments				
1	1	Second Office Keeper	-	-	150	176	176
			In lieu of apartments		26		
1	1	Third Office Keeper	With apartments			140	140
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,584	2,577
28	28	Messengers, Second Class (with uniform) (1),(2)	80	2	100	2,624	2,665
4	4	*Boy Messengers	At 1*s.* 6*d.* to 2*s.* 6*d.* a day			134	127
55	55				£	5,908	5,935

(1) In addition to their salaries, certain Messengers receive the following allowances :—Three 30*l.* each, for attendance on the Secretary of State ; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State ; one 25*l.*, as Bank Messenger ; one 20*l.*, for superintending the delivery of coal ; one 30*l.*, for the despatch of letters ; one 20*l.*, for assisting the Head Office Keeper ; one 10*l.*, for mail work ; two 10*l.* each for performing the duties of Hall Porter ; one 10*l.*, as Messenger in the Library ; and one 5*l.*, for assisting the Keeper of Records, Registry and Record Department.

(2) Fourteen also receive pensions varying from 1*s.* to 2*s.* 9*d.* a day, granted for service in the British Army.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper	With apartments	-	-	80	80
28	28	*Housemaids	40*l.* a year each	-	-	1,120	1,120
5	5	*Charwomen	14*s.* a week each	-	-	182	182
34	34				£	1,382	1,382
21	21	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 1*l.* 5*s.* to 2*l.* 15*s.* a week	-	-	1,951	1,944
		STORE DEPARTMENT.					
		India Office Branch.					
1	1	Director General	-	-	-	1,200	1,200
1	1	Deputy Director General	800	25	1,000	1,000	975
5	5	Senior Clerks (1)	500	20	700	3,900	3,890
2	4	Junior Clerks	150	15	300	1,147	819
				20	500		
1	1	Staff Clerk	350	15	500	444	429
2	2	Second Class Clerks, Higher Grade	250	10	350	662	652
14	16	Second Class Clerks	70	5	100	1,879	1,622
				7*l.* 10*s.*	190		
				10	250		
1	1	Clerk for Railway Stores	150	10	350	350	350
1	1	Supplemental Clerk	115	2*l.* 10*s.*	150	150	147
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	246	246
1	1	*Clerk for Ordnance Stores (2)	7*s.* 6*d.* a day.	6*d.* a day.	10*s.* a day	174	167
1	1	*Boy Clerk	15*s.* to 19*s.* a week	-	-	45	45
31	35	Carried forward	-	-	£	11,197	10,542

(1) Four receive extra allowances of 100*l.* each.

(2) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1907-08.	1906-07.
1906-07.	1907-08.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		STORE DEPARTMENT—*continued.*	£	£	£	£	£
31	35	Brought forward	- -	- -	- -	11,197	10,542
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	915	800
1	1	Deputy Superintendent (2)	600	20	800	712	600
—	1	Assistant to the Superintendent	- -	- -	- -	550	—
4	4	Supervisors, First Grade (3) (4)	400	15	500	1,942	1,972
1	1	Inspector of Machinery	400	15	500	456	441
6	6	Supervisors, Second Grade (3) (5)	250	10	400	1,917	1,971
2	1	Second Class Clerks, Higher Grade	250	10	350	277	543
21	24	Second Class Clerks	70	5 7*l.* 10*s.* 10	100 200	2,546	2,203
14	14	Inspectors of Stores (3) (6)	250	10	350	4,561	4,453
17	17	Assistant Inspectors of Stores	150	5 7*l.* 10*s.*	200 250	3,017	2,928
1	1	Custodian of Patterns (3)	150	(7)	250	270	270
1	1	Storeholder	120	5	160	140	135
1	1	Engineer (3)	120	(7)	200	215	210
1	1	Surveyor of Shipping	—	—	—	400	600
1	1	Assistant Surveyor of Shipping	200	10	300	278	268
1	1	Inspector of Scientific Supplies	300	15	500	331	316
1	2	Assistant Inspectors of Scientific Supplies	200	10	350	419	206
1	1	*Examiner of Surgical Instruments (8)	- -	- -	- -	100	100
1	1	*Examiner of Medical Stores (9)	- -	- -	- -	300	300
1	1	*Medical Attendant on Labourers	- -	- -	- -	100	100
2	2	Messengers (with uniform)	80	2	100	198	196
6	6	*Boy Clerks	15*s.* to 19*s.* a week			246	262
		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	230	10	320	302	292
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	182	174
2	1	Senior Examiner of Stamps	150	5	165	155	150
	11	Examiners of Stamps	60	5	145	1,189	125
120	138				£	32,915	30,162
8	9	**Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	755	720
150	147	**Labourers and Fire Watchmen temporarily employed at the Store Depôt*	- -	- -	- -	11,032	11,029
1	1	**Charwoman temporarily employed at the Store Depôt*	- -	- -	- -	36	36
29	17	**Examiners and Tellers temporarily employed at the Stamp Branch*	- -	- -	- -	730	1,840
188	174				£	12,553	13,625

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—Two Supervisors, First Grade, 50*l.* each; one Supervisor, Second Grade, 25*l.*; two Inspectors of Stores, 50*l.* each; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) One is styled Assistant Inspector of Machinery.
(6) One also receives a pension of 2*s.* 6*d.* a day granted for service in the British Army.
(7) Rising on report of the Director General.
(8) Also receives Indian Military Pay of 628*l.* 9*s.* a year (the equivalent at 1*s.* 6*d.* the rupee of Rs. 698. 4a. 7p. a month).
(9) Also receives an Indian Medical Pension of 365*l.* a year.

* Not on the permanent Establishment.

No. 11.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1907-08.	1906-07.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	2,900	2,900	—	—
Repairs, Furniture, and Fittings	6,300	5,600	700	—
Coal and Firewood	600	500	100	—
Gas and Electric Lighting; and House Articles	1,000	1,000	—	—
Postage (excluding Postage to India)	1,300	1,200	100	—
Telegrams (excluding Telegrams to India)	150	150	—	—
Travelling Expenses	240	240	—	—
Newspapers, Books, Parliamentary Papers, &c.	800	900	—	100
Advertisements	900	850	50	—
Stamps	140	140	—	—
Postal and Money Orders	220	220	—	—
Messengers' Uniforms	440	320	120	—
Messengers' Allowances for Night Watching	180	180	—	—
Pay of Police	150	150	—	—
Miscellaneous	680	650	30	—
£	16,000	15,000	1,100	100
NET INCREASE			£1,000	
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	1,000	1,000	—	—
Repairs, Furniture, and Fittings	1,900	1,900	—	—
Coal and Coke	400	400	—	—
Gas and Electric Lighting; and House Articles	300	300	—	—
Travelling Expenses of Officers of the Department	3,800	3,600	200	—
Professional Inspection	1,500	1,400	100	—
Carriage of Stores	250	250	—	—
Patterns	100	100	—	—
Advertisements	20	30	—	10
Pay of Police	125	125	—	—
Miscellaneous	705	695	10	—
Inland Revenue Department for superintendence of the supply of Stamps for India	1,000	1,000	—	—
£	11,100	10,800	310	10
NET INCREASE			£ 300	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1906-07.	Numbers. 1907-08.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1907-08.	1906-07
			£	£	£	£	£
1	1	Auditor	- -	- -	- -	1,200	1,200
1	1	Assistant to the Auditor	800	25	1,000	843	818
4	4	Senior Clerks	500	20	700	2,540	2,480
1	1	Junior Clerk	150	15 20	300 500	191	176
2	2	Staff Clerks — One One	350 200	15 10	500 400	700	675
11	11	Second Class Clerks (1)	70	5 7l. 10s. 10	100 190 250	1,448	1,257
20	20				£	6,922	6,606
		INCREASE				£ 316	

(1) Two hold Temporary Minor Staff Posts at a salary of 150*l.*

Arthur Guillum Scott, Accountant-General.

HOME ACCOUNTS.

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to the Government of India Act*, 1858, s. 53.)

Ordered, by The House of Commons, *to be Printed*,
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EAST INDIA (HOME ACCOUNTS).

PRESENTED
BY The Secretary of State for
India

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

LIBRARY
OF THE
ROYAL ASIATIC

India Office,
8 May 1914.

T. W. HOLDERNESS,
Under Secretary of State for India.

(*Presented pursuant to the Government of India Act*, 1858, *Section* 53.)

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i (1) 0.63. 750.—5/1914.

No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	Treasury Balance. £ s. d.	Gold Standard Reserve. £ s. d.	£ s. d.
Balance on the 1st April 1912, held as follows:—			
Cash at the Bank of England and in the hands of sub-accountants	1,398,722 18 6	—	
Deposits with Banks for short periods	6,865,000 0 0	1,000,000 0 0	
Short loans to approved borrowers on security	10,126,290 7 1	73,709 12 11	
	18,390,013 5 7	1,073,709 12 11	19,463,722 18 6
REVENUE.			
CUSTOMS: Miscellaneous		14 6 0	
INTEREST:			
Interest realized from investment of Cash Balance	372,170 6 8		
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	16,851 15 10		
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	298 18 8		
Paper Currency Reserve Investment: Interest	78,210 19 0		
		467,532 0 2	
Carried forward £		467,546 6 2	19,463,722 18 6

of the GOVERNMENT of *India*, from 1st April 1912 to 31st March 1913.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,688 4 0	
Stores for India	36 12 1	
		1,724 16 1
OPIUM:		
Miscellaneous expenditure	277 3 9	
Stores for India: For the Ghazipur Factory	30 0 1	
		307 3 10
SALT: Stores for India: Paint, &c.		672 11 8
STAMPS: Stores for India		90,467 13 7
EXCISE:		
Miscellaneous expenditure	2 18 8	
Stores for India	0 2 6	
		3 1 2
CUSTOMS:		
Stores for India: Chemical appliances, &c.		162 0 9
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	4,976 0 1	
Stores for India: Scientific apparatus, &c.	475 8 7	
		5,451 8 8
INTEREST ON DEBT:		
Total interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	£ s. d. *5,889,297 3 8	
Deduct—Chargeable to	£ s. d.	
State Railways—Interest on Debt (*see* page 15)	3,603,519 15 5	
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	175,500 0 0	
Irrigation: Major Works—Interest on Debt (*see* page 17)	124,729 14 5	
	3,903,749 9 10	
	1,985,547 13 10	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose: —		
£ s. d.		
In 61,056 4 8 India 3 per Cent. Stock.		
18,050 2 7 India 2½ per Cent. Stock.		
79,106 7 3 India Debt purchased and cancelled	59,884 14 8	
Discount on the issue of 3,000,000*l.* India 3½ per Cent. Stock in April 1912	251,066 4 3	
		2,296,498 12 9
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588 0 0	
Stores for India: Notice plates	24 6 2	
		54,612 6 2
Carried forward		£ 2,449,899 14 8

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 3½ per Cent. Stock	3,168,219 12 6	
India 3 per Cent. Stock	1,997,929 15 2	
India 2½ per Cent. Stock	297,286 10 7	
India Bonds	122,500 0 0	
		5,585,935 18 3
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Debenture Stock	64,604 4 10	
Eastern Bengal Railway Debenture Stock	13,946 6 7	
Great Indian Peninsula Railway Debenture Stock	108,058 0 0	
Indian Midland Railway Debentures	87,195 2 6	
Madras Railway Debentures	10,432 12 6	
South Indian Railway Debenture Stock	19,124 19 0	
		303,361 5 5
		*£5,889,297 3 8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -	467,546	6	2	19,463,722	18	6
RECEIPTS—*continued.*						
REVENUE—*continued.*						
TELEGRAPH:						
Indo-European Telegraph: Message Revenue - - - -	6,220	2	8			
Carried forward - - £	473,766	8	10	19,463,722	18	6

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward				2,449,899 14 8
DISBURSEMENTS—*continued*.				
EXPENDITURE—*continued*.				
TELEGRAPH:				
Indo-European Telegraph:				
Payments in respect of Revenue				
Message Revenue	78,765 10 8			
Joint Purse Agreement	*54,341 14 11*			
Australasian Message Fund	7,083 7 6			
		31,507 3 3		
Other Payments:				
Absentee allowances	1,393 2 9			
Expenses of Constantinople Office	542 3 8			
Contingencies	332 13 0			
Stores (including 1,670*l*. 13*s*. 3*d*. moiety of cost of Stores for Persian Gulf Radio Offices)	9,562 6 7			
		11,830 6 0		
			43,337 9 3	
Indian Telegraph Department:				
Absentee allowances	8,162 17 2			
Miscellaneous expenditure	425 1 7			
		8,587 18 9		
Stores for India		131,588 1 4		
			140,176 0 1	
				183,513 9 4
MINT:				
Cost of assay of Indian coins and miscellaneous expenditure			70 8 8	
Stores for India			6,712 6 2	
				6,782 14 10
GENERAL ADMINISTRATION:				
England.				
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, including Officers of the Store Department and of the Department of Indian Students, &c.		142,860 0 11		
Auditor and Assistants, under the Government of India Act, 1858, s. 52		7,165 0 6		
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.		25,543 9 1		
Expenditure in connection with the Bureau of Information for Indian Students; allowances to Advisers at Universities, &c.		2,813 19 2		
Law Charges		158 15 0		
Bank of England and Bank of Ireland for management of debt		64,612 0 9		
Postage to India		646 1 8		
Telegrams to India		4,072 3 3		
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges		14,264 8 2		
National Health Insurance		91 4 4		
National Unemployment Insurance		2 13 4		
			262,229 16 2	
India.				
Portraits of His Majesty the King-Emperor		1,699 10 0		
Royal Visit and Coronation Durbar		293 0 3		
Passage and Outfit Allowance of the Governors of Madras and of Bombay		2,000 0 0		
Passage to India of Members of the Staff of the Governor of Madras		73 8 6		
Paper Currency Department: Charge for the custody of Gold held by the Bank of England on a separate account as part of the Reserve to secure the payment of Currency Notes issued in India		1,710 19 9		
Passage of an Officer on appointment to the Record Department		47 1 4		
Passage, Outfit Allowance, &c., of the Private Secretary accompanying the Parliamentary Under Secretary of State on his visit to India		373 13 2		
Miscellaneous expenditure		44 17 6		
Books and Newspapers supplied to India, not invoiced as Stores		774 14 7		
			7,017 5 1	
			269,247 1 3	
Stores for India: Currency Notes, Promissory Note Forms, &c.			111,948 15 11	
				381,195 17 2
Carried forward			£	3,021,391 16 0

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	473,766	8	10	19,463,722	18	6
RECEIPTS—*continued.*						
REVENUE—*continued.*						
MEDICAL:						
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - - -	772	19	6			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Sale proceeds of books, maps, &c. - - - - -	761	8	1			
Carried forward - - £	475,300	16	5	19,463,722	18	6

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				3,021,391	16	0
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Deputation Allowance of an Officer while employed in connection with an Appeal to the Privy Council	1,455	0	0			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	212	10	8			
	1,667	10	8			
Stores for India: Machinery, &c., for Port Blair	798	19	0			
				2,466	9	8
POLICE: Passage of Assistant Superintendents on appointment, &c.				1,355	14	2
PORTS AND PILOTAGE: Passage and Outfit Allowance of Leadsman Apprentices				103	11	6
EDUCATION:						
Passage of Educational Officers on appointment, &c.	1,173	0	11			
Scholarships to enable Natives of India to pursue their education in this country	8,487	9	10			
Deputation Allowance of Officers while studying educational methods in this country, &c.	878	6	9			
				10,538	17	6
ECCLESIASTICAL:						
Passage, &c., of Chaplains on appointment, &c.				204	16	5
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, &c.	1,938	2	5			
Contribution to the Tropical Disease Research Fund	500	0	0			
Contribution to the Tropical Diseases Bureau	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution to the International Bureau of Public Health	620	4	0			
Grant to the Committee for Plague Investigation in India	3,750	0	0			
Allowances to Officers while on Study Leave, or specially employed, and miscellaneous expenditure	3,097	19	10			
				10,531	6	3
POLITICAL:						
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,087	8	2			
Sum placed at the disposal of the Secretary of State for India for Secret Service	500	0	0			
Cost of Insignia of Indian Orders	851	3	9			
Miscellaneous expenditure	730	16	6			
	3,169	8	5			
Stores for India (including 4,174*l.* 2*s.* 6*d.*, moiety of cost of Stores for lighting and buoying the Persian Gulf)	4,678	10	0	7,847	18	5
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	2,321	1	8			
Expenses attending the preparation of "Fauna Indica"	839	1	9			
Expenses in connection with the Indian Section of the Imperial Institute	1,200	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	200	0	0			
Contingent expenses of the India Museum Collection at Kew	379	13	6			
Preparation of Tide Tables for Indian Ports	587	17	6			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	3,682	7	4			
	9,210	1	9			
Stores for India	16,230	5	1			
				25,440	6	10
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	9,870	2	0			
Members of the Bengal Nizamut Family	900	0	7			
Angria Family Pensions	280	0	0			
				11,050	2	7
Carried forward			£	3,090,930	19	4

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	475,300	16	5	19,463,722	18	6

RECEIPTS—*continued.*

REVENUE—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - - - -				10,171	4	11			
Subscriptions in respect of the India Office Provident Fund -				1,433	6	5			
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:									
Bengal Civil Service Annuity Fund - -	3,950	1	10						
Madras Civil Service Annuity Fund -	849	4	7						
Bombay Civil Fund: Annuity Branch -	743	14	9						
Bengal Civil Fund - - - -	296	7	1						
Madras Civil Fund - - -	15	13	10						
Bombay Civil Fund: Provident Branch -	123	4	8						
Bengal Military Orphan Society - -	7,387	13	3						
Bengal Military Fund - - -	10,259	15	2						
Madras Military Fund - - -	4,818	16	7						
Bombay Military Fund - -	3,715	13	10						
Madras Medical Fund - - -	32	18	0						
Indian Navy Fund - - -	281	17	0						
				32,475	0	7			
Subscriptions towards Indian Civil Service Family Pensions -				17,592	1	3			
							61,671	13	2
Carried forward - -						£	536,972	9	7	19,463,722	18	6

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

					£	s.	d.
Brought forward							3,090,930 19 4
DISBURSEMENTS—*continued*.							
EXPENDITURE—*continued*.							
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:							
Indian Civil Service					170,955	0 3	
Military Officers in Civil employ					121,094	12 3	
Uncovenanted Service					114,664	19 0	
Bengal Pilot Service					4,242	9 11	
							410,957 1 5
SUPERANNUATION ALLOWANCES AND PENSIONS:							
Pensions for Distinguished and Meritorious Services					6,453	3 5	
Pensions, &c., on retirement of Officers of the following classes:—							
India Office:	£	s.	d.				
Superannuation	33,876	8	5				
Compensation (on reduction of staff)	7,266	6	7				
Compassionate	1,692	7	9				
Injury	12	11	11				
Additional Gratuities under the Superannuation Act, 1909	2,245	10	10				
Gratuities on death under the Superannuation Act, 1909	2,860	10	0				
					47,953	15 6	
Judges of the High Courts in India					31,975	13 7	
Bishops of Calcutta and Bombay					1,664	0 10	
Uncovenanted Service of India					533,726	17 5	
Bengal Pilot Service					4,270	3 7	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed					10,230	10 6	
Pensions payable in respect of the India Office Provident Fund					4,742	15 0	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed					5,037	6 7	
Compassionate and Miscellaneous Pensions					12,295	12 3	
					658,349	18 8	
Gratuities					1,450	8 0	
Gratuity granted on retirement to a member of the Uncovenanted Service of India					250	0 0	
					660,050	6 8	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—							
Bengal Civil Service Annuity Fund	351,428	19	1				
Madras Civil Service Annuity Fund	99,670	15	0				
Bombay Civil Fund: Annuity Branch	84,167	17	11				
Bengal Civil Fund	156,742	5	2				
Madras Civil Fund	65,574	6	6				
Bombay Civil Fund: Provident Branch	44,962	1	10				
Bengal Military Orphan Society	55,599	18	2				
Bengal Military Fund	195,541	14	10				
Madras Military Fund	171,580	7	10				
Bombay Military Fund	97,932	19	3				
Bengal Medical Retiring Fund	3,851	15	0				
Madras Medical Fund	46,577	19	6				
Bombay Medical Retiring Fund	1,249	1	4				
Indian Navy Fund	11,402	17	2				
					1,386,282	18 7	
Indian Civil Service Family Pensions					21,768	16 4	
							2,068,102 1 7
Carried forward						£	5,569,990 2 4

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - - -	536,972 9 7	19,463,722 18 6
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MISCELLANEOUS:		
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - -	£ s. d. 13,716 16 7	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	1,200 0 0	
Conscience Money - - - - -	10 0 0	
Miscellaneous Fees, &c. - - - -	219 7 2	
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -	147 9 7	
	15,293 13 4	
Miscellaneous Receipts connected with the supply of Stores to India:	£ s. d.	
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds) -	30,015 14 5	
Sale proceeds of sawdust, &c. - -	114 14 11	
	30,130 9 4	
		45,424 2 8
RAILWAY REVENUE ACCOUNT (For payments, *see* page 15):		
STATE RAILWAYS:		
East Indian Railway: Rent of premises occupied by the Company - - - - - - - -	287 10 0	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1911 -	2,947 14 9	
Southern Punjab Railway: Government share of surplus profits for the year 1911 -	54,553 6 8	
	57,501 1 5	
		57,788 11 5
Carried forward - - - £	640,185 3 8	19,463,722 18 6

of the Government of India, from 1st April 1912 to 31st March 1913—continued.

	£	s.	d.	£	s.	d.
Brought forward						
				5,569,990	2	4
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,432	17	3			
Stores for India	85,313	15	2			
				91,746	12	5
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	12,197	6	6			
Expenditure in connection with the Royal Commission on the Public Services in India	3,299	7	4			
Expenditure in connection with the Committee of Enquiry into the system of State Technical Scholarships for Indian Students	389	8	3			
Relief to distressed Natives of India	297	7	8			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)	370	5	0			
Composition in lieu of Stamp Duty on India Bills and Bonds	525	0	0			
Contribution towards the expenses of the International Tariffs Bureau at Brussels	196	12	9			
Grant to the funds of the Burma Society	400	0	0			
Miscellaneous expenditure	18	10	4			
	17,693	17	10			
Miscellaneous Charges connected with the supply of Stores to India:						
	£	s.	d.			
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	7,797	19	11			
Insurance of certain Stores and General Average (payments in excess of receipts)	1,765	2	3			
	9,563	2	2			
				27,257	0	0
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE RAILWAYS:						
Payments to the South Indian Railway Company for the construction of the Dharmapuri-Hosur Extension	14,012	5	5			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Sluices, steam rollers, cement, &c.	7,334	18	5			
				21,347	3	10
Carried forward			£	5,710,340	18	7

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				640,185	3	8

	Bombay Baroda and Central India Railway.			East Indian Railway.			Eastern Bengal Railway (including Bengal Central Railway).			Great Indian Peninsula Railway (including Indian Midland Railway)			Madras Railway.			Madras and Southern Mahratta Railway.			Oude and Rohilkund Railway.			Scinde Punjab and Delhi Railway.			South Indian Railway.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
STATE RAILWAYS—INTEREST ON DEBT:																													
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and of portion of the Capital Stock of the Indian Midland Railway Company	58,635	3	8	293,926	18	0	16,670	6	8	18,304	18	0	31,314	18	0	—			—	2,004	15	8*	134,585	6	4	—					
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448	7	8	5,507	19	10	15,242	16	8	97,896	10	0	—			64,816	7	0	309,930	7	6	−1,210	14	8†	119,886	13	8			
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—			—			—			—			—			—			10,892	11	0	—			7,623	13	0			
On India 3½ per Cent. Bonds issued for the discharge of the Capital Stock of the Indian Midland Railway Company and in redemption of portion of the Debentures of that Company and of the Madras Railway Company	—			—			—			92,431	16	1	28,628	18	9	—			—			—			—					
	385,083	11	4	299,434	17	10	31,913	3	4	208,633	4	1	59,943	16	9	64,816	7	0	318,818	2	10	133,374	11	8	127,510	6	8	1,039,488	1	6
On Railway Debenture Stock and Debentures	—			64,604	4	10	13,946	6	7	195,253	2	6	10,432	12	6	—			—			—			19,124	19	7	303,361	5	5
£	385,083	11	4	364,039	2	8	45,859	9	11	403,946	6	7	70,376	9	3	64,816	7	0	318,818	2	10	133,374	11	8	146,635	5	8	1,342,849	6	11
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:																													
Interest in lieu of Deferred Annuity:																													
Interest at 4 per Cent. per annum on 6,550,003*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—			252,000	0	0	—			—			—			—			—			—			—					
Annuities:																													
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—			849,165	8	10	—			—			—			—			—			—			—					
,, ,, 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—			—			116,831	11	4	—			—			—			—			—			—					
,, ,, 1968, at the rate of 6*l.* 3*s.* 3·1444*d.* for 100*l.* Stock of the Company	—			—			—			—			—			—			—			—			—					
,, ,, 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—			—			—			1,268,472	3	6	—			—			—			371,213	15	4	—					
,, ,, 1956, at the rate of 5*l.* 7*s.* 10·705*d.* for 100*l.* Stock of the Company	—			—			—			—			488,381	5	8	—			—			—			—					
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—			1,374	6	4	128	19	2	42	10	11	—			—			—			64	10	10	—					
£	—			1,112,539	15	2	116,960	10	6	1,268,514	14	5	488,381	5	8	—			—			371,275	6	2	—			3,357,671	11	11
STATE RAILWAYS SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 306 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*																													
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—																													
In £49,308 13 6 India 3 per Cent. Stock	—			38,941	5	8	—			—			—			—			—			—			—					
,, 4,190 7 3 India 3 per Cent. Stock	—			—			3,315	5	11	—			—			—			—			—			—					
,, 107 9 10 India 2½ per Cent. Stock	—			—			69	12	7	—			—			—			—			—			—					
,, 18,135 10 2 India 3 per Cent. Stock	—			—			—			—			—			—			—			14,249	12	5	—					
,, 21,907 17 5 India 2½ per Cent. Stock	—			—			—			—			—			—			—			14,249	12	5	—					
Investments of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—																													
In £66,245 14 1 India 3 per Cent. Stock	—			52,231	11	7	—			—			—			—			—			—			—					
,, 27,777 5 7 India 2½ per Cent. Stock	—			17,993	7	3	—			—			—			—			—			—			—					
,, 4,481 10 0 India 3 per Cent. Stock	—			—			3,533	7	8	—			—			—			—			—			—					
,, 1,895 16 1 India 2½ per Cent. Stock	—			—			1,221	11	6	—			—			—			—			28,767	10	9	—					
,, 36,465 16 2 India 3 per Cent. Stock	—			—			—			—			—			—			—			9,804	12	7	—					
,, 15,228 10 8 India 2½ per Cent. Stock	—			—			—			—			—			—			—			—			—					
£178,967 16 2 India 3 per Cent. Stock } purchased and cancelled.	—			109,166	4	6	8,139	17	8	—			—			—			—			67,131	8	2	—			184,437	10	4
66,906 19 7 India 2½ per Cent. Stock }																													

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

	£	s.	d.	£	s.	d.
Carried forward				640,185	3	8

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

	£	s.	d.	£	s.	d.
Brought forward - - -				5,710,349	18	7

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT (For Receipts, *see* page 12):

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway - - -	385,083	11	4			
East Indian Railway - - - -	364,039	2	8			
Eastern Bengal Railway (including Bengal Central Railway)	45,859	9	11			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	197,991	16	7			
Madras Railway - - - - -	70,376	9	3			
Madras and Southern Mahratta Railway -	64,816	7	0			
Oude and Rohilkund Railway - - - -	318,818	2	10			
Scinde Punjab and Delhi Railway - - -	133,274	11	8			
South Indian Railway - - - - -	146,635	5	8			
	1,932,849	6	11			
Interest at 3·4874 per Cent. on a sum of 47,905,902*l.* taken as Capital Outlay in this Country to 31st March 1913 on State Railways - - - - - -	1,670,670	8	6			
	3,603,519	15	5			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment of the sum applicable to this purpose:						
£ s. d.						
In 4,070 7 1 India 3 per cent. Stock.						
822 14 10 „ 2½ per cent. Stock.						
4,893 1 11 India Debt purchased and cancelled	3,748	6	2			
				3,607,268	1	7

STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)

East Indian Railway - - - -	1,112,539	15	2			
Eastern Bengal Railway - - - -	116,960	10	6			
Great Indian Peninsula Railway - - - -	1,268,514	14	5			
Madras Railway - - - - -	488,381	5	8			
Scinde Punjab and Delhi Railway - - -	371,275	6	2			
				3,357,671	11	11

STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)

East Indian Railway - - - -	109,166	4	6			
Eastern Bengal Railway - - - -	8,139	17	8			
Scinde Punjab and Delhi Railway - - -	67,131	8	2			
				184,437	10	4

STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:

Bengal-Nagpur Railway - - - -	94,250	0	0			
Great Indian Peninsula Railway - - -	81,250	0	0			
				175,500	0	0

STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Assam-Bengal Railway - - - -	95,989	10	0			
Bengal-Nagpur Railway - - - -	304,131	0	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	485,000	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	275,425	0	0			
South Indian Railway - - - -	87,225	0	0			
				1,655,020	10	0
						8,979,897 13 10

Carried forward - - -			£	14,690,238 12 5

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				640,185	3	8	19,463,722	18	6
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Contribution by the Imperial Government in respect of									
Cost of the Transport of Troops - -	130,000	0	0						
Military Charges for Aden - -	100,000	0	0						
				230,000	0	0			
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - -				44,526	0	6			
Amount received on account of the Consolidated Clothing Allowance of British soldiers - - -				1,194	16	9			
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:									
Clothing and Necessaries - -	1,094	12	1						
Ordnance and Miscellaneous - -	13,544	5	5						
				14,638	17	6			
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - - -				9,091	10	10			
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -				846	5	11			
Discharge Purchase Money - - - -				300	13	4			
				300,598	4	10			
ARMY—NON-EFFECTIVE:									
Subscriptions towards Indian Military Service Family Pensions				36,496	14	6			
							337,094	19	4
Carried forward - -				£			977,280	3	0	19,463,722	18	6

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							14,690,238	12	5
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
IRRIGATION:									
MAJOR WORKS:									
Interest on Debt: Interest at 3·4874 per Cent. on 3,576,582*l.*, taken as Capital Outlay in this Country to 31st March 1913 on Irrigation - - - -	124,729	14	5						
Stores for India - - - - -	0	19	11						
				124,730	14	4			
MINOR WORKS: Stores for India - - - -	-	-		1,894	10	4			
							126,625	4	8
OTHER PUBLIC WORKS:									
CIVIL WORKS AND MISCELLANEOUS SERVICES:									
Furlough Allowances of Military Officers in the Public Works Department -				10,278	9	1			
Absentee Allowances of Civil Officers in the Public Works Department -				67,068	2	6			
Passage, &c., of Officers on appointment to the Public Works Department, &c. -				1,218	0	4			
Allowances and expenses of Officers on special duty, and visiting Works, &c. -				810	17	4			
				79,375	9	3			
Stores for India - - - - - - - -				11,289	19	6			
							90,665	8	9
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1912–13 - - - - -	947,196	7	7						
Less—									
Refund of over-payment:	£	s.	d.						
For the year 1909–10 - -	200	18	4						
,, ,, 1910–11 - -	155	12	1						
,, ,, 1911–12 - -	5,196	7	7						
	5,552	18	0						
	941,643	9	7						
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -	132,018	14	5						
Advances to Regiments proceeding to India - -	5,023	7	2						
Pay and allowances during Voyage, of Regiments returning from India - - - - - - -	4,414	4	4						
Consolidated Clothing Allowance of British soldiers -	454	12	2						
Furlough allowances of Officers of the Indian Service -	355,675	19	7						
Indian Troop Service - - - - -	266,421	6	4						
Passage of Officers and others not charged to Indian Troop Service - - - - - - - -	4,265	5	3						
Purchase of Horses - - - - - -	2,652	3	0						
Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - - -	64,000	0	0						
Pay and allowances of Second Lieutenants on appointment -	346	18	6						
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - - -	5,574	18	4						
Pay and expenses of Military Officers on special duty - -	8,258	15	3						
Pay and expenses of Military Officers under technical instruction	6,553	17	6						
Pay and expenses of Military Officers studying the Russian or other languages - - - - - -	2,456	16	3						
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers - - - -	1,660	2	0						
Outfit allowance, furlough pay, &c., of Lady Nurses - -	1,982	17	9						
Pay and expenses of Native Orderlies to His Majesty the King	1,230	19	7						
Carried forward - - £ -	1,804,634	7	0	-	-	-	14,907,529	5	10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	977,280	3	0	19,463,722	18	6
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - £				977,280	3	0
Carried forward - - - £				20,441,003	1	6

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -	1,804,634	7	0	-	-	-	14,907,529	5	10
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—EFFECTIVE—*continued.*									
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge - - - -	1,142	11	4						
Special Pay, &c., of an Officer on duty in connection with the Army in India Committee, 1912 - - - -	4,393	11	8						
National Health Insurance - - - -	71	6	2						
Outfit allowances of Officers on promotion to commissioned rank	200	0	0						
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - -	3,063	6	0						
Stores for India:	£	s.	d.	1,813,505	2	2			
Clothing - - - - -	52,711	19	11						
Ordnance and Miscellaneous - -	506,096	7	8						
Operations in the Persian Gulf - -	43,847	19	0						
Medical - - - -	95,980	4	6						
Supply and Transport - - -	52,878	18	9						
				751,515	9	10			
Stores taken to India with Troops:									
Clothing - - - -	20	12	5						
Ordnance and Miscellaneous - -	24,388	8	5						
				24,409	0	10			
ARMY—NON-EFFECTIVE:							2,589,429	12	10
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1912–13 - - -	922,503	0	0						
Less—Refund of over-payment: For the year 1911–12 - - -	3,320	0	0						
				919,183	0	0			
Pay of Non-effective Colonels of Royal Artillery - -				7,377	0	2			
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -				1,425,241	17	11			
Compassionate Allowances of Officers removed from the Service, &c. - - - - -				1,902	16	10			
Pensions of Non-commissioned Officers and men - -				7,799	12	9			
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - -				9,009	17	6			
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - -				74,796	14	5			
Gratuities - - - - - - -				72	16	0			
Cost of Medals - - - - - -				135	19	11			
				2,445,519	15	6			
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - -				76,168	11	8			
							2,521,688	7	2
MARINE—EFFECTIVE:							5,111,118	0	0
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -				100,050	15	7			
Royal Indian Marine Furlough Pay - - -				10,318	19	7			
Allowances of Marine Officers whilst under instruction -				1,638	19	11			
Pay and Passage of Marine Officers, &c. - -				338	13	0			
				112,347	8	1			
Stores for India - - - - -				84,726	18	10			
				197,074	6	11			
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	23,901	16	4						
Indian Navy Retired Pay - -	3,155	4	10						
				27,057	1	2			
							224,131	8	1
MILITARY WORKS: Stores for India - - - - -							33,412	5	6
SPECIAL DEFENCES (1902); Stores for India - - - -							3,381	0	0
									5,372,042 13 7
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - - £									20,279,571 19 5
Carried forward - - - - £									20,279,571 19 5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward - - - -	20,441,003	1	6

Receipts—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	£	s.	d.	£	s.	d.	£	s.	d.
On account of Subscribed Capital:									
Madras and Southern Mahratta Railway - - - -				495,000	0	0			
On account of Transfer Fees and Miscellaneous Refunds:									
Assam-Bengal Railway - - - -	334	11	5						
Bengal-Nagpur Railway - - - - -	784	4	8						
Burma Railways - - - - -	2,761	17	0						
Madras and Southern Mahratta Railway - -	2,999	12	8						
†Rohilkund and Kumaon Railway - - -	33	19	9						
				6,914	5	6			
							501,914	5	6
Carried forward - - -						£	20,942,917	7	0

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							20,279,571	19	5

DISBURSEMENTS—*continued.*

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

STATE RAILWAYS:									
Stores for India:									
Eastern Bengal Railway	429,625	16	5						
Ditto Sara Bridge	192,227	12	6						
Jodhpur-Hyderabad Railway	67	5	7						
North-Western Railway	1,503,461	14	6						
Oude and Rohilkund Railway	275,832	11	1						
	2,401,215	0	1						
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, &c.	18,230	6	8						
				2,419,445	6	9			
Payments to the Burma Railways Company for the construction of State Extensions				20,896	6	2			
				2,440,341	12	11			
IRRIGATION WORKS: Stores for India				30,518	1	4			
NEW CAPITAL AT DELHI: Passages and allowances of town-planning experts, &c.				6,833	10	4			
							2,477,693	4	7

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:	£	s.	d.			
Assam-Bengal Railway	35,244	8	0			
Bengal-Nagpur Railway	366,761	1	2			
Burma Railways	220,942	13	0			
Madras and Southern Mahratta Railway	352,026	14	11			
†Rohilkund and Kumaon Railway	8,531	8	0			
				983,506	5	1
Carried forward			£	23,740,771	9	1

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							20,942,917	7	0
RECEIPTS—*continued.*									
DEBT.									
PERMANENT DEBT INCURRED:									
India 3½ per Cent. Stock—Created under East India Loans Act, 1910, and previous Acts in order to provide Funds for State Railway Construction, and for granting advances to Railway Companies; loan issued in April 1912 - - - - -							3,000,000	0	0
DEPOSITS AND ADVANCES.									
REPAYMENT OF ADVANCES:									
Repayment by the Imperial Government of									
Moiety of expenditure in England in connection with Troops lent for service in Persia - -		385	10	4					
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912 - -		8,849	14	1					
Pay of Second Lieutenants on appointment to the Indian Army - - - - -		735	15	9					
Receipts in respect of the Currie Scholarship - -		35	10	0					
Receipts in respect of the Norman Memorial Fund - -		16	16	0					
Repayment by Indian Students of advances made to them -		20	0	0					
					10,043	6	2		
MISCELLANEOUS DEPOSITS:									
Gold Standard Reserve:									
Withdrawal from Paper Currency Reserve in London against corresponding payment into that Reserve in India - - - - - -		1,200,000	0	0					
Redemption Money of	£	s.	d.						
Canada 3¾ per Cent. Bonds -	378,000	0	0						
Canada 4 per Cent. Bonds - -	81,000	0	0						
New Zealand 3¾ per Cent. Debentures	45,000	0	0						
3 per Cent. Exchequer Bonds -	850,000	0	0						
Bills paid off at maturity:									
£6,900,000 British Treasury Bills -	6,804,594	5	2						
£500,000 Union of South Africa Bills - - -	487,756	17	0						
Sale of									
£1,000,000 3 per Cent. Exchequer Bonds (1915) - -	1,000,000	0	0						
				9,646,351	2	2			
Dividends on investments, discount on Treasury Bills, and interest on Loans placed at short notice - - -				517,724	11	4			
				11,364,075	13	6			
Paper Currency Reserve:									
Gold received from India - - -				1,600,000	0	0			
							12,964,075	13	6
									12,974,118	19	8
Carried forward - - -							£		36,917,036	6	8

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						
				23,740,771	9	1

DISBURSEMENTS—*continued*.

DEBT.

	£	s.	d.	£	s.	d.
PERMANENT DEBT DISCHARGED:						
India Bonds	500,000	0	0			
Indian Midland Railway Debentures	1,227,900	0	0			
Madras Railway Debentures	249,700	0	0			
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 14, 5, and 15)	—					
TEMPORARY DEBT DISCHARGED:						
Temporary Loans on security of India Bills, issued under East India Loan Act, 1898, and previous Acts, and under the East India Loans (Railways) Act, 1905	4,500,000	0	0			
				6,477,600	0	0

DEPOSITS AND ADVANCES.

	£	s.	d.	£	s.	d.
ADVANCES REPAYABLE:						
Recoverable from the Imperial Government:						
Moiety of expenditure in England in connection with						
Lights at Perim Island	78	12	11			
Lighting and buoying the Persian Gulf	4,679	5	6			
Persian Gulf Radio Offices	1,670	13	3			
Troops lent for service in Persia	461	8	1			
Defence Works at Aden	929	8	0			
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912	8,849	14	1			
Pay of Second Lieutenants on appointment to the Indian Army	699	0	9			
Advances to the Imperial Bank of Persia for the purposes of the Persian Government	120,000	0	0			
Payments in respect of the Currie Scholarship	35	10	0			
Payments on account of the Norman Memorial Fund	16	10	0			
Advances to Indian Students	20	0	0			
				137,440	2	7
MISCELLANEOUS DEPOSITS:						
Gold Standard Reserve:						
Investments in the purchase of						
£						
50,000 2¾ per Cent. Exchequer Bonds (1913–15)	50,032	5	0			
4,000,000 3 per Cent. Exchequer Bonds (1916)	4,000,000	0	0			
4,800,000 British Treasury Bills	4,718,948	19	11			
123,000 Queensland 4 per Cent. Stock and Bonds (1915)	125,923	5	0			
100,000 New Zealand 3½ per Cent. Debentures (1914)	98,204	18	10			
600,000 Union of South Africa Bills	577,500	0	0			
250,000 New South Wales Treasury Bills	241,512	6	4			
	9,812,121	15	1			
Deposit of Gold at the Bank of England	1,620,000	0	0			
	11,432,121	15	1			
Paper Currency Reserve:						
Deposit of Gold at the Bank of England	1,600,000	0	0			
Portion of outstanding Interest repaid by Railway Companies on the purchase of the Undertakings by the State, paid to the persons entitled thereto:—						
Great Indian Peninsula	0	5	4			
				13,032,122	0	5
				13,169,562	3	0

	£	s.	d.
Carried forward	43,387,933	12	1

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				36,917,036	6	8
RECEIPTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.						
Repayments by His Majesty's Treasury and other Public Departments, in respect of						
Expenditure incurred in India in connection with the Indian Force in North China	21,813	4	2			
Expenditure incurred in India in connection with additional Troops lent for service at Hong Kong in 1912 - - - - -	71,150	5	11			
Moiety of expenditure incurred in India in connection with Troops lent for service in Persia - - - - - - - - -	62,710	1	3			
Postal and Money Order transactions (receipts in excess of payments) - -	1,000,511	5	0			
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East India Station -	202,679	10	9			
Pensions paid in India to Out-pensioners of Chelsea Hospital - - - -	35,535	2	1			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore - - - - - -	11,860	12	9			
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies - - - - - - -	830	16	3			
Expenses incurred in India in connection with the employment of a Mountain Battery in Egypt - - - - - - -	2,000	0	0			
Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies - - - -	277	18	0			
Teak shipped from India - - - - - -	10,667	16	7			
Miscellaneous advances made in India - - - - - -	53,574	15	3			
	1,473,611	8	0			
Estates remitted from India by Administrators-General by means of Bills on London	34,630	5	6			
	£	s.	d.			
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds - - -	1,452	17	10			
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds - -	1,059	16	3			
East Indian Railway Company: Transfer fees and miscellaneous refunds - - -	5,341	6	3			
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds - - -	2,120	1	3			
South Indian Railway Company: Transfer fees and miscellaneous refunds - - -	15,907	10	6			
	25,881	12	1			
Subscriptions to the General Provident Fund - - - - -	2,474	14	9			
Miscellaneous receipts - - - - - - - -	6,987	18	2			
Gold received from India: net proceeds. (*See also* Paper Currency Reserve under "Miscellaneous Deposits") - - - - - -	327,500	13	7			
Bills of Exchange and Telegraphic Transfers on India - - - -	25,759,705	18	5			
				27,630,792	10	6
				£ 64,547,828	17	2

INDIA OFFICE,
1st September 1913

I certify that this Account has been examined under my directions; and that,

INDIA AUDIT OFFICE,
27th April 1914.

For Statement showing new or increased salaries or pensions granted in the

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued.*

				£	s.	d.
			Brought forward - - - -	43,387,933	12	1

DISBURSEMENTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Payments to His Majesty's Treasury and other Public Departments, on account of							£	s.	d.
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies							54,859	5	8
Little Basses Light Vessel Dues							4,226	2	7
Balances of Shipping Masters' accounts							1,136	12	4
Miscellaneous							11,465	19	9
							71,688	0	4
Family Remittances, Remittances by British Troops for deposit in Post Office Savings Banks, &c.							132,533	13	1
Remittances by Administrators-General							32,910	11	9
Bengal and North-Western Railway Company:				£	s.	d.			
Advances for purchase of Stores, &c.				117,132	18	7			
Bombay Baroda and Central India Railway Company:									
Advances for purchase of Stores, &c.				660,757	17	0			
East Indian Railway Company:	£	s.	d.						
Advances for purchase of Stores, &c.	891,336	2	4						
Rental paid to the South Behar Railway Company	30,000	0	0						
				921,336	2	4			
Great Indian Peninsula Railway Company:									
Advances for purchase of Stores, &c.				1,257,961	9	5			
South Indian Railway Company:									
Advances for purchase of Stores, &c.				547,872	6	8			
							3,505,060	14	0
Rohilkund and Kumaon Railway Company:									
Interest on new 4 per Cent. Debenture Stock allocated to State Works							8,117	14	4
South Indian Railway Company:									
Special payment to be adjusted against the Company's share of surplus profits							5,000	0	0
Stores chargeable to Provincial and Local Funds and to Native States							281,738	8	9
Stores chargeable to the Twante Canal Project, Burma							99,740	10	9
Nickel, &c., supplied for Coinage purposes							7,188	18	4
National Health Insurance: Stamps for India							37,011	9	6
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account							80,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c.							8,364	16	6
Expenditure in connection with the Delhi Durbar							132	6	2
Expenditure in connection with the employment of Royal Indian Marine vessels on home trooping							26,950	8	9
Miscellaneous Payments to be brought to charge or recovered in India							15,205	10	7
Purchase of Silver							7,058,618	11	6
									11,370,261	14	4
TOTAL DISBURSEMENTS								£	54,758,195	6	5

Balance on the 31st March 1913, held as follows:—

	Treasury Balance.			Gold Standard Reserve.					
	£	s.	d.	£	s.	d.			
Cash at the Bank of England and in the hands of sub-accountants	1,139,633	10	9	—					
Short loans to approved borrowers on security	7,644,336	8	8	1,005,663	11	4			
	8,783,969	19	5	1,005,663	11	4			
							9,789,633	10	9
						£	64,547,828	17	2

WALTER BADOCK,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. W. HARDING,
Auditor.

year 1912–13, *see* pages 58 and 59 of the Home Accounts presented in May 1913, No. 112.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1912 to 31st March 1913; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 52nd Section of the Government of India Act, 1858.

1. A few remarks are in the first place necessary in connection with my Report on the Accounts for the previous year 1911–12.

Of the various sums surcharged or disallowed in that Report, all were adjusted prior to the 31st March 1913, with the exception of the following items, which although now adjusted, were outstanding at that date, and must again be disallowed:—

39*l.* 12*s.* 0*d.*, *see* paragraph 20 of my last Report.

8*l.* 2*s.* 2*d.* (part of 17*l.* 15*s.*) *see* paragraph 20 of my last Report.

2. The advances amounting to 13,750*l.*, made to the War Office for experiments on mountain guns, *vide* paragraph 2 of my last Report, are still unaccounted for, but of the advance of 38,000*l.* for Howitzer guns, mentioned in paragraph 16 of that Report, 3,004*l.* 3*s.* 6*d.* only remained unadjusted on the 31st March 1913.

3. The three questions of importance referred to in paragraph 3 of last year's Report are still awaiting adjustment:—

(*a*) Excess payments to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India.

Further correspondence has taken place between the India Office and the War Office on this question.

(*b*) Shortages of Imperial Troops on the Indian Establishment in 1907–08 and 1908–09.

No definite progress has been made towards the settlement of this matter.

(*c*) The insufficiency of the receipts for the Imperial share of the expenditure in England and in India on the Aden Defences.

This claim is still under examination at the War Office.

These three questions between the two Departments have been the subject of remarks in my Report on the Accounts for some years past. I can only again draw attention to the inconvenience in their remaining so long outstanding, and point out that substantial loss to Indian Revenues must result from the long retention by the Imperial Exchequer of moneys due to the Government of India.

4. In paragraph 14 of my last Report, I stated that the financial adjustments between the India Office and the War Office in connection with the introduction of the new system of cash issues to soldiers for clothing were still the subject of correspondence. The various points in dispute are of a somewhat complicated character; but some progress is being made towards agreement. In the meantime no further advances have been issued to the War Office.

5. I now pass on to the Account for 1912–13, on which I have to offer the following observations.

The surcharges and disallowances outstanding at the close of the year are shown at the end of this Report, paragraph 22. Those which seem to require special comment are mentioned in intervening paragraphs.

RECEIPTS.

REVENUE :

6. *Interest* :

Interest realised from investment of Cash Balance - £372,170 6*s.* 8*d.*

This is the net amount received after the deduction of the Broker's commission.

7. *Miscellaneous* :

Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - £13,716 16*s.* 7*d.*

This amount has been received from the Foreign Office as the portion of the cost of the above services which is recoverable from that Department. I have, however, made inquiries as to whether this sum includes a moiety of the total expenditure incurred in respect of the Equipment, Clothing, Accoutrements, Transport and Travelling expenses, &c., of the Indian Troops employed on this duty; but no reply has yet been received from India.

8. MILITARY SERVICES :

Army-Effective :

Indian Troop Service: Receipts from the Imperial Government, Recoveries on Account of Messing, &c. - - - - - £9,091 10*s.* 10*d.*

Short credits amounting to £678 for passages chargeable to the Imperial Government must be surcharged.

9. *Remittance Account between England and India* :

Expenditure incurred in India in connection with additional Troops lent for service at Hong Kong in 1912 - - - - - £71,150 5*s.* 11*d.*

I enquired whether the claims on the War Office for the cost of Mule Transport, Ammunition, Equipment, &c., taken from India by the above Troops were complete, with the result that supplementary claims amounting to over 16,000*l.* have been made upon and admitted by the Imperial Exchequer.

DISBURSEMENTS.

10. *Post Office* :

Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - £54,588 0*s.* 0*d.*

This amount, together with that for the period 1st February to 31st March 1912, to which reference was made in my last Report, paragraph 7, is subject to adjustment.

The re-assessment in connection with the cost of the Australian portion of the Mail Service is awaiting the production of statistics to be furnished by the General Post Office.

11. *Political* :

Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £500 0*s.* 0*d.*

The Secretary of State has furnished me with a certificate of the sum expended under this head during the year and of the balance in hand on 31st March 1913. The certificate further states that the expenditure was necessary for the public service.

MILITARY SERVICES:

Army—Effective:

12. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	s.	d.	£	s.	d.
For the year 1912–13 - -				947,196	7	7
Less—Refund of over-payments:						
For the year 1909–10 -	200	18	4			
„ 1910–11 -	155	12	1			
„ 1911–12 -	5,196	7	7			
				5,552	18	0
				£941,643	9s.	7d.

The sum of 947,196*l.* 7*s.* 7*d.* represents the total advances for 1912–13 subject to adjustment. The amounts of 200*l.* 18*s.* 4*d.* and 155*l.* 12*s.* 1*d.* refunded, are over-payments for Deferred Pay and Gratuities disallowed in previous Reports, and the abatement of 5,196*l.* 7*s.* 7*d.* is in adjustment of the Effective Charges for 1911–12.

13. The Army Effective Charge against India for 1911-12 was as follows:—

	£	s.	d.
Advances to the War Office in 1911–12 - - -	930,346	17	5
Less—Refund as above - - - -	5,196	7	7
	£925,150	9	10

Viz., Capitation Rate of 11*l.* 8*s.* on the average number of Officers and Men of the Imperial Army in India calculated on the Establishment strength of the units actually in India:

	£	s.	d.
11*l.* 8*s.* per man on 75,572 officers and men - -	861,520	16	0
Deferred Pay chargeable to India - - -	14,416	14	8
Gratuities on death, discharge, &c., under the Pay Warrant: 34·34 per cent. chargeable to India -	49,212	19	2
	£925,150	9	10

14. I have to report that during the year 1911–12, the Indian Establishment was maintained by the War Office at its proper strength.

15. The examination in my Department of the above claims for Deferred Pay and Gratuities brought to light overcharges amounting to 208*l.* 10*s.* 9*d.*, which must be disallowed in the present Account.

I have also raised a question as to the Gratuities to men prematurely transferred to the Army Reserve, but the matter is still under consideration.

16. Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - - £64,000 0*s.* 0*d.*

This is a further advance to the Admiralty subject to adjustment.

In paragraph 15 of my last Report a reference was made to the claim for the above services to March 1911 in respect of which I had asked for Vouchers. On production, these Vouchers, which are now under examination, support a revised claim of 103,066*l.* 10*s.* 8*d.* only in lieu of 124,508*l.*

17. Stores for India: Ordnance and Miscellaneous - - £506,096 7*s.* 8*d.*

This amount includes advances to the War Office for special work in the Ordnance Factories which remained unaccounted for on 31st March 1913, namely 13,000*l.* for carriages for 2·75 guns and 92,000*l.* for short rifles.

Over-payments amounting to 70*l.* 7*s.* 7*d.* must be disallowed.

Army—Non-Effective:

18. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

	£	*s.*	*d.*	
For the year 1912–13 - -	922,503	0	0	
Less—Refund of over-payment for the year 1911–12 - - -	3,320	0	0	
				£919,183 0*s.* 0*d.*

The sum of 922,503*l.* is an advance for 1912–13 subject to adjustment.

By deducting the refund of 3,320*l.* on account of 1911–12, from the advance payments for that year 902,164*l.*, the net sum of 898,844*l.* is arrived at, which has been certified to the Secretary of State to be the correct net charge against India for Retired Pay and Pensions of Officers, Widows, &c.

Marine—Effective:

19. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - £100,050 15*s.* 7*d.*

The complement of Royal Naval vessels, for which 100,000*l.* a year is paid by India, was maintained during 1912–13.

Any adjustment in connection with the deficiencies in the two previous years (*see* paragraph 18 of my last Report) will be dealt with when the claim by the Admiralty for the use of additional Naval vessels employed in the suppression of the Arms Traffic in the Persian Gulf is finally settled (*see* supra paragraph 16).

20. *Payments to Railway Companies on Capital Account* - £983,506 5*s.* 1*d.*

The sum of 890*l.* 9*s.* 0*d.* was received in consequence of a suggestion made by my Department that Railway Companies in which Indian Revenues had an interest should pay for their employees passage rates similar to those charged to the Secretary of State. Receipts on the same account will accrue in subsequent years.

21. *Remittance Account between England and India:*

Purchase of Silver - - - - - £7,058,618 11*s.* 6*d.*

Advices have been received which verify the due delivery in India of all the silver purchased.

22. The following is a list of the Surcharges and Disallowances on the Account for 1912–13. Some of these have been specially referred to in the preceding paragraphs.

Description and Amount of Item in the Account.					Surcharges.				Disallowances.		
	£	s.	d.		£	s.	d.		£	s.	d.
RECEIPTS.											
Military Services:											
Army—Effective:											
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c.	9,091	10	10	para. 8	678	0	0				
Discharge Purchase Money	300	13	4		18	0	0				
DISBURSEMENTS.											
General Administration:											
Store Department: Wages of Artificers and Labourers, Professional Inspection, Travelling expenses, &c.	25,543	9	1						1	19	6
Medical:											
Allowances to Officers while on Study Leave and miscellaneous expenditure	3,097	19	10						9	4	0
Civil Works and Miscellaneous Services:											
Absentee Allowances of Civil Officers in the Public Works Department, &c.	67,068	2	6						5	18	0
Military Services:											
Army—Effective:											
Payments to the Imperial Government	941,643	9	7					para. 15	208	10	9
Furlough Allowances of Officers and Men of British Regiments serving in India	132,018	14	5						73	3	3
Passage of Officers and others not charged to Indian Troop Service	4,265	5	3						9	7	0
Purchase of Horses	2,652	3	0						1	6	6
Pay and expenses of Military Officers on Special Duty	8,258	15	3						3	7	6
Pay and expenses of Military Officers under Technical Instruction	6,553	17	6						4	12	9
Outfit allowances of Officers on promotion to commissioned rank	200	0	0						100	0	0
Stores for India:											
Ordnance and Miscellaneous	506,096	7	8					para. 17	70	7	7
Medical	95,980	4	6						16	11	4
Army—Non-effective:											
Pensions of Non-Commissioned Officers and Men	7,799	12	9						12	0	1
				£	696	0	0	£	516	8	3

23. To the Balance, as shown in the present Account, - £ 9,789,633 10 9

the following sums must be added :

	£	s.	d.	£	s.	d.
Disallowances on previous Account (*see* paragraph 1)	47	14	2			
Surcharges on present Account (*see* paragraph 22)	696	0	0			
Disallowances on present Account (*see* paragraph 22)	516	8	3			
				1,260	2	5
				£9,790,893	13	2

INDIA AUDIT OFFICE,
27th April 1914.

H. W. HARDING,
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1912 to 31st March 1913; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 52nd Section of the Government of India Act, 1858.

1. The numbers of Packing Accounts received back from India since the date of my last Report are as follows:—

1 for the year 1910–11, leaving 44 outstanding.
77 for the year 1911–12, leaving 68 outstanding.

2. In the year 1912–13, 8,695 Packing Accounts were sent to India, of which 188 are outstanding at the present date. These documents are the evidence of the receipt of Stores in India, and the reports thereon by the Indian authorities form the basis for any necessary recoveries from contractors or shipowners.

3. With regard to the claim in respect of Government Stores lost in the S.S. "Delhi," *vide* paragraph 2 of my report on the Stores Accounts for 1911–12, the sum of 4,300*l.* has been received from the shipowners in satisfaction of that claim.

4. In November 1911 the S.S. "Beachy" went ashore on Minicoy Island, part of her cargo, including Government Stores to the value of 1,930*l.* 17*s.* 4*d.*, having to be jettisoned. In December 1912 the S.S. "Clan Mackenzie" was wrecked near Cadiz, the loss and damage sustained in respect of Government stores amounting to 1,356*l.* 12*s.* 1*d.*

Claims for the above sums are being made against the shipowners under the terms of the India Office Bill of Lading.

INDIA AUDIT OFFICE,
27th April 1914.

H. W. HARDING.
Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1912–13 for Stores procured for Shipment to India, &c.

Head of Service.	Stores.	Freight.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Expenditure charged against Revenue:			
Land Revenue	34 11 5	2 0 8	36 12 1
Opium	28 18 3	1 1 10	30 0 1
Salt	643 6 3	29 5 5	672 11 8
Stamps	88,184 3 7	2,283 10 0	90,467 13 7
Excise	0 2 0	0 0 6	0 2 6
Customs	156 7 4	5 13 5	162 0 9
Forest	460 19 0	14 9 7	475 8 7
Post Office	23 16 8	0 9 6	24 6 2
Telegraph:			
*Indo-European Telegraph	8,736 2 7	826 4 0	9,562 6 7
Telegraph Lines in India	126,714 5 7	4,873 15 9	131,588 1 4
Mint	6,357 14 11	354 11 3	6,712 6 2
General Administration	110,948 19 2	999 16 9	111,948 15 11
Law and Justice	776 4 1	22 14 11	798 19 0
Political	4,418 4 6	260 5 6	4,678 10 0
Scientific and other Minor Departments	15,870 0 6	360 4 7	16,230 5 1
Stationery and Printing	81,986 2 11	3,327 12 3	85,313 15 2
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	6,518 11 0	816 7 5	7,334 18 5
Irrigation: Minor Works	1,787 13 3	106 17 1	1,894 10 4
,, Major Works	0 19 4	0 0 7	0 19 11
Other Public Works:			
Civil Works and Miscellaneous Services	10,440 17 11	849 1 7	11,289 19 6
Military Services:			
Army-Effective:			
Clothing	52,222 19 0	489 0 11	
Ordnance and Miscellaneous	496,357 19 5	9,738 8 3	
Operations in the Persian Gulf	25,976 16 4	17,871 2 8	751,515 9 10
Medical	92,477 13 11	3,502 10 7	
Supply and Transport Corps	50,375 4 4	2,503 14 5	
Marine:			
Coal	4,003 0 9	4,126 16 3	84,726 18 10
Miscellaneous	73,439 16 0	3,157 5 10	
Military Works	28,990 9 4	4,421 16 2	33,412 5 6
Special Defence Works (1902)	2,776 5 9	604 14 3	3,381 0 0
£	1,290,708 5 1	61,549 11 11	1,352,257 17 0
Expenditure not charged to Revenue:			
State Railways:			
Eastern Bengal Railway	404,502 8 0	25,123 8 5	
Ditto (Sara Bridge)	170,883 2 4	21,344 10 2	
Jodhpur-Hyderabad Railway	—	67 5 7	2,401,215 0 1
North-Western Railway	1,412,375 10 10	91,086 3 8	
Oude and Rohilkund Railway	264,547 10 6	11,285 0 7	
Irrigation Works	26,262 0 7	4,256 0 9	30,518 1 4
Remittance Account:			
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	52,476 2 4	2,384 6 8	281,738 8 9
Other Stores	208,346 18 9	18,531 1 0	
Twante Canal Project	97,630 14 8	2,109 16 1	99,740 10 9
Nickel, &c., supplied for Coinage	6,846 1 0	342 17 4	7,188 18 4
TOTAL £	3,934,578 14 1	238,080 2 2	4,172,658 16 3

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

1st September 1913.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1912 to 31st March 1913.

	£	s.	d.	£	s.	d.
1. Capital Charges of the Service				—		
2. Salaries of Establishments in England and India				4,054	11	4
3. Hire and Fittings of Transports				130,228	9	6
4. Coal				43,268	8	3
5. Mess of Officers				8,346	7	3
6. Provisions and Stores for Troops and Horses				31,730	3	2
7. Miscellaneous Charges				8,070	16	10
8. Suez Canal Transit Charges				33,228	15	1
9. Miscellaneous Expenses				979	5	8
10. Conveyance in other than Indian Troop Service Transports. — Troops on Freight	1,581	15	9			
R.I.M. Ships: Coal; Messing; Sea rations; Suez Canal Dues; Water; Berthing Dues; Pay and Allowances; and Miscellaneous Expenses.	59,823	14	9			
Miscellaneous	—33	5	0			
				61,372	5	6
11. Repayments on account of Passages				247	10	0
				321,526	12	7
Deduct—						
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.	8,497	3	8			
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers	333	0	2			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores	869	16	9			
Recoveries on account of furlough passages granted on payment, &c.	1,641	17	9			
				11,341	18	4
			£	310,184	14	3
Add—Net transactions through the Troop Service Accounts for "Other Services"				2	4	4
				310,186	18	7

Net Expenditure in England as shown in the Home Accounts:—	£	s.	d.	£	s.	d.
Disbursements (page 17)	266,421	6	4			
Receipts (page 16)	9,091	10	10			
				257,329	15	6
Net Expenditure in India, as shown in the Finance and Revenue Accounts:—						
Disbursements (page 235, Rs. 8,28,969)	55,264	9	3			
Receipts (page 215, Rs. 36,112)	2,407	6	2			
				52,857	3	1
			£	310,186	18	7

ADMIRALTY, 18th March 1914.

HERBERT SAVORY,
Director of Transports.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1912–13. Budget Estimate, March 1912.	1912–13. Account.	Increase.	Decrease.	
	£	£	£	£	
REVENUE.					
CUSTOMS:					
Miscellaneous	—	14	14	—	
INTEREST:					
Interest realized from investment of Cash Balance, &c.	180,000	389,321	209,321	—	1
Paper Currency Reserve Investment: Interest	78,200	78,211	11	—	
TELEGRAPH:					
Indo-European Telegraph: Message Revenue	5,500	6,220	720	—	2
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	800	773	—	27	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	1,100	761	—	339	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,800	11,605	—	195	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	35,300	32,475	—	2,825	3
Subscriptions towards Indian Civil Service Family Pensions	18,000	17,592	—	408	
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	16,300	45,424	29,124	—	4
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	288	88	—	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	3,500	2,948	—	552	5
Southern Punjab Railway Ditto ditto	35,000	54,553	19,553	—	6
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	44,000	44,526	526	—	
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowances of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	52,800	26,072	—	26,728	7
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	32,000	36,497	4,497	—	8
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	744,500	977,280			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	3,380,400	495,000	—	2,885,400	9
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,100	6,914	4,814	—	10
	3,382,500	501,914			
Carried forward £	4,127,000	1,479,194			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1912–13.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The sums available for investment were much larger, and the rates of interest were higher, than was estimated. The Account includes 16,852*l.* for interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government, in respect of which only 12,600*l.* was included in the Budget Estimate.
2	The Account represents receipts from the Imperial Ottoman Telegraph Administration on account of traffic balances for five quarters whereas the Budget Estimate provided for receipts in respect of one year only.
3	Mainly due to decreases under Military Funds.
4	The Account includes a net receipt of 30,016*l.* for Fines incurred by contractors in supplying Stores whereas the Budget Estimate contemplated a net refund on that account. On the other hand, the receipt in respect of Diplomatic and Consular Services in Persia was 783*l.* less than the Estimate.
5	The Government share of surplus profits for the year 1911 was less than the amount estimated by the Company.
6	The Government share of surplus profits for the year 1911 exceeded the amount estimated by the Company.
7	There was a decrease of 16,005*l.* in the receipts on account of the Consolidated Clothing Allowances of British Soldiers owing to the postponement of adjustments with the War Office; of 9,943*l.* in the value of articles in possession of Regiments on their transfer to the British Establishment owing partly to delay in the preparation of Valuation Statements, and partly to reduced value of articles; and of 2,508*l.* in receipts on account of the Indian Troop Service. On the other hand, there was an increase of 1,581*l.* in the sale proceeds of unserviceable stores, and of 147*l.* in miscellaneous receipts.
8	Sufficient provision was not made in the Budget Estimate for the growth of these receipts.
9	The Budget Estimate provided for the replacement of 1,570,400*l.* Debentures of the Bengal-Nagpur and Madras and Southern Mahratta Railway Companies maturing within the year, and for an issue by the Madras and Southern Mahratta Railway Company of 2,000,000*l.* Debenture Stock to produce 1,810,000*l.* All the Debentures wererenewed. The Debenture Stock was not, however, raised, but the Company issued 500,000*l.* Debentures which produced 495,000*l.*
10	Due to receipts from underwriters in respect of Stores lost in transit to India, and to the sale of obsolete stores returned from India.

No. 6.—COMPARISON of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1912-13. Budget Estimate, March 1912.	1912-13. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	4,127,000	1,479,194			
DEBT.					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock:					
Loan of 3,000,000*l.* issued in April 1912	3,000,000	3,000,000	—	—	
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the Imperial Government of Moiety of expenditure in England in connection with Troops lent for service in Persia	—	385	385	—	1
Expenditure in England in connection with additional troops lent for service at Hong Kong in 1912	—	8,850	8,850	—	2
Pay of Second Lieutenants on appointment to the Indian Army	1,000	736	—	264	
Receipts in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Repayment by Indian Students of advances made to them	—	20	20	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve: Withdrawal from Paper Currency Reserve in London against corresponding payment into that Reserve in India	—	1,200,000	1,200,000	—	3
Exchequer Bonds, British Treasury Bills, and Colonial Government Securities sold or paid off	10,706,700	9,646,351	—	1,060,349	4
Dividends on investments, discount on Treasury Bills, and interest on Loans at short notice	539,000	517,725	—	21,275	5
Paper Currency Reserve: Gold received from India	—	1,600,000	1,600,000	—	6
	11,246,700	12,974,119			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Repayments by His Majesty's Treasury and other Public Departments, in respect of Expenditure incurred in India in connection with Indian Force in North China	10,000	21,813	11,813	—	7
Additional troops lent for service at Hong Kong in 1912	—	71,150	71,150	—	8
Moiety of expenditure incurred in India in connection with Troops lent for service in Persia	—	62,710	62,710	—	9
Postal and Money Order transactions (receipts in excess of payments)	706,000	1,000,511	294,511	—	10
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	256,000	317,427	61,427	—	11
Estates remitted from India by Administrators-General by means of Bills on London	30,000	34,630	4,630	—	12
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	800	1,453	653	—	13
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	1,100	1,060	—	40	
East Indian Railway Company: Transfer fees and miscellaneous refunds	1,500	5,341	3,841	—	14
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,200	2,120	920	—	15
South Indian Railway Company: Transfer fees and miscellaneous refunds	700	15,908	15,208	—	16
Miscellaneous receipts	6,000	9,463	3,463	—	17
Gold received from India: net proceeds (*See also* under Paper Currency Reserve)	—	327,501	327,501	—	18
Bills of Exchange and Telegraphic Transfers on India	15,500,000	25,759,706	10,259,706	—	19
	16,513,300	27,630,793			
TOTAL RECEIPTS £	34,887,000	45,084,106			

of the Home Treasury of the Government of *India*, for the Year 1912–13—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1 2	When the Budget Estimate was prepared, receipts on these accounts could not be foreseen.
3	The Account represents the profit on rupee coinage remitted to England with the view of building up a Reserve of 5,000,000*l.* in Gold to be held by the Bank of England.
4	There was a decrease of 2,060,406*l.* in the cost price of Treasury Bills repaid at maturity, mainly due to the non-replacement of 2,100,000*l.* maturing in September 1912. On the other hand, the sale of 1,000,000*l.* 3 per cent. Exchequer Bonds was not contemplated when the Budget Estimate was prepared.
5	The discount on British Treasury Bills was 39,594*l.* less than the Estimate mainly due to the non-replacement of Bills. On the other hand, the interest received for loans at short notice was 18,042*l.* more, owing to the rate obtained being higher than was anticipated.
6	The Account represents light gold coin sent from India which was added, on arrival, to the portion of the Paper Currency Reserve held in gold at the Bank of England.
7	The Account represents advances by the War Office in respect of the Imperial liability to the end of the year, which proved to be greater than the amount included in the Budget Estimate.
8 9	When the Budget Estimate was prepared, receipts on these accounts could not be foreseen.
10	The receipt for Money Orders issued in the Colonies was much greater than appeared probable when the Budget Estimate was framed.
11	There was an increase of 60,908*l.* in the receipts for supplies to His Majesty's Ships, and there were variations under other sub-heads.
12	The Budget Estimate, which was based on the average of previous years, was too low.
13 14 15 16	Due to exceptional receipts from underwriters in respect of Stores lost in transit to India, and to normal receipts for fifteen, instead of twelve months owing to the change in the date of the termination of the railway year.
17	Due to exceptional receipts.
18	The Account represents the balance of the net proceeds of light-weight sovereigns and half-sovereigns sent from India.
19	Of the increase, 7,058,619*l.* was used for the purchase of silver, and the remainder towards meeting the net disbursements in 1913–14 without recourse to a sterling loan.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1912–13. Budget Estimate, March 1912	1912–13. Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	1,000	1,688	688	—	1
Stores for India	—	37	37	—	
OPIUM:					
Sundry items	—	277	277	—	2
Stores for India	500	30	—	470	3
SALT: Stores for India	800	673	—	127	4
STAMPS: Stores for India	110,500	90,468	—	20,032	5
EXCISE: Sundry items	—	3	3	—	
CUSTOMS: Stores for India	100	162	62	—	
FOREST:					
Expenses in connection with and Allowances to Probationers for the Department, &c.	5,000	4,976	—	24	
Stores for India	300	475	175	—	6
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	2,079,900	1,985,547	—	94,353	7
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	59,900	59,885	—	15	
Discount on the issue of 3,000,000*l.* India 3½ per cent. stock in April 1912	218,500	251,066	32,566	—	8
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,600	54,588	—	12	
Stores for India	—	24	24	—	
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	30,100	31,507	1,407	—	9
Other Payments	17,200	11,830	—	5,370	10
Indian Telegraph Department:					
Absentee Allowances and contingent expenses	5,700	8,588	2,888	—	11
Stores for India	88,300	131,588	43,288	—	12
MINT:					
Sundry items	200	71	—	129	13
Stores for India	6,900	6,712	—	188	14
GENERAL ADMINISTRATION:					
Home Establishment, &c.	260,700	262,230	1,530	—	15
Payments on account of Administration in India	4,000	6,724	2,724	—	16
Royal Visit and Coronation Durbar	—	293	293	—	17
Stores for India	85,000	111,949	26,949	—	18
LAW AND JUSTICE:					
Sundry items	1,000	1,668	668	—	19
Stores for India	600	799	199	—	20
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,500	1,356	—	144	
PORTS AND PILOTAGE: Sundry items	100	104	4	—	
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	10,500	10,539	39	—	
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment	400	205	—	195	21
MEDICAL:					
Maintenance of Lunatics	2,000	1,938	—	62	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	10,100	8,593	—	1,507	22
Carried forward £	3,055,400	3,046,593			

of the Home Treasury of the Government of *India*, for the Year 1912–13—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The cost of certain Appeal Cases proved to be more than was contemplated when the Budget Estimate was prepared.
2	The Account represents exceptional expenditure for which no provision could be made in the Budget Estimate.
3	The demands were less than was indicated in the forecast received from India.
4	Mainly due to the postponement of payments to 1913–14.
5	Due to lower prices on the new Contract for Stamps.
6	Due to payments which were expected to fall in 1913–14.
7	The amounts transferred to "State Railways—Interest on Debt," and to "Irrigation: Major Works—Interest on Debt," were respectively 87,971*l*. and 6,230*l*. more than was estimated. (*See* explanations under those heads).
8	Due to the loan having been issued at a lower price than was estimated.
9	Due to an increase in Indian traffic.
10	Mainly due to a decrease under the head of Stores, owing to the postponement of the construction of lines in Persia. The Account includes 1,671*l*. moiety of the cost of Stores for Persian Gulf Radio Offices, for which no provision was made in the Budget Estimate.
11	Mainly due to an increase in the payments for Absentee Allowances.
12	The demands were greater than was indicated in the forecasts received from India.
13	The provision in the Budget Estimate for miscellaneous expenditure was too high.
14	The decrease represents the amount carried over to 1913–14.
15	The Account includes 2,814*l*. for the Indian Students' bureau, the expenditure in respect of which was estimated for under "Miscellaneous," and there was an increase of 1,071*l*. in the cost of Telegrams to India. On the other hand, there was a decrease of 1,575*l*. in Salaries, and of 788*l*. in Management of Debt.
16	The Account includes 1,700*l*. for portraits of His Majesty the King-Emperor, and 1,000*l*. for the Passage and Outfit Allowance of the Governor of Madras for which no provision was made in the Budget Estimate.
17	The Account represents expenditure which it was expected would have fallen in 1911–12.
18	Mainly due to the payment for currency notes having been much greater than was indicated in the forecasts received from India.
19	The Account includes 1,455*l*. for the Deputation Allowance of an Officer in connection with an Appeal to the Privy Council. On the other hand, the Budget Estimate provided for the Outfit Allowance of two Judges in respect of which no expenditure was incurred during the year.
20	No forecast was received from India. The Budget Estimate represented the estimated cost of indents received when the estimate was prepared.
21	The number of appointments was fewer than was contemplated when the Budget Estimate was prepared.
22	The Budget Estimate provided for the payment of the grant of 5,000*l*. for one year to the Committee for Plague Investigation in India whereas the Account includes payments in respect of three quarters only. There were also slight variations under other sub-heads.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1912-13. Budget Estimate, March 1912.	1912-13. Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward	3,055,400	3,046,593			
POLITICAL:					
Sundry items	3,500	3,169	—	331	
Stores for India	500	4,679	4,179	—	1
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	9,000	9,210	210	—	
Stores for India	19,400	16,230	—	3,170	2
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,900	9,870	—	30	
Members of the Bengal Nizamut Family and of the Angria Family	1,200	1,180	—	20	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	404,000	410,957	6,957	—	3
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	651,000	660,050	9,050	—	4
Indian Civil, Military, and Medical Funds, &c.	1,392,000	1,386,283	—	5,717	5
Indian Civil Service Family Pensions	20,000	21,769	1,769	—	6
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,600	6,433	—	1,167	7
Stores for India	106,400	85,314	—	21,086	8
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	18,500	17,694	—	806	9
Miscellaneous Charges connected with the supply of Stores to India	13,000	9,563	—	3,437	10
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Railways: Payments to the South Indian Railway Company for construction of the Dharmapuri-Hosur Extension	16,400	14,012	—	2,388	11
Construction of Protective Irrigation Works: Stores for India	8,500	7,335	—	1,165	12
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	385,100	385,084	—	16	
East Indian Railway	364,100	364,039	—	61	
Eastern Bengal Railway (including Bengal Central Railway)	45,800	45,859	59	—	
Great Indian Peninsula Railway	206,000	205,954	—	46	
Indian Midland Railway	198,100	197,992	—	108	
Madras Railway	70,300	70,377	77	—	
Madras and Southern Mahratta Railway	64,800	64,816	16	—	
Oude and Rohilkund Railway	318,800	318,818	18	—	
Scinde Punjab and Delhi Railway	133,300	133,275	—	25	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,582,700	1,670,671	87,971	—	13
Oude and Rohilkund Railway Discount Sinking Fund	3,800	3,748	—	52	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,506	1,112,540	40	—	
Eastern Bengal Railway	117,000	116,961	—	39	
Great Indian Peninsula Railway	1,268,600	1,268,515	—	85	
Madras Railway	488,400	488,381	—	19	
Scinde Punjab and Delhi Railway	371,300	371,275	—	25	
State Railways—Sinking Funds:					
East Indian Railway	109,100	109,166	66	—	
Eastern Bengal Railway	8,100	8,140	40	—	
Scinde Punjab and Delhi Railway	67,100	67,131	31	—	
State Railways—Interest chargeable against Companies on Advances:					
Bengal-Nagpur Railway	94,300	94,250	—	50	
Great Indian Peninsula Railway	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	94,400	95,990	1,590	—	14
Bengal-Nagpur Railway	303,700	304,131	431	—	15
Bombay Baroda and Central India Railway	95,000	95,000	—	—	
Burma Railways	112,500	112,500	—	—	
East Indian Railway	485,000	485,000	—	—	
Great Indian Peninsula Railway	199,700	199,750	50	—	
Madras and Southern Mahratta Railway	301,700	275,425	—	26,275	16
South Indian Railway	87,200	87,225	25	—	
Carried forward	£ 14,652,500	14,690,239			

of the Home Treasury of the Government of *India*, for the Year 1912–13—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The Account includes 4,174*l*. moiety of the cost of Stores for lighting and buoying the Persian Gulf for which no provision was made in the Budget Estimate.

2 The demands were less than was indicated in the forecasts received from India.

3 There was an increase of 6,337*l* in Furlough Pay and of 620*l*. in Absentee Allowances.

4 The Account includes 5,106*l*. under Home Service Pensions for gratuities payable on the death or retirement of Officers in respect of which only 1,000*l*. was included in the Budget Estimate. There was also an increase of 3,726*l*. under the pensions of Officers of the Uncovenanted Service owing to commutation of pensions, and there were slight variations under other sub-heads.

5 There was a decrease of 15,345*l*. in Military Funds, of 4,321*l*. in Medical Funds, and of 597*l*. in Indian Navy Fund. On the other hand, there was an increase of 9,267*l*. under Annuity Funds, and of 5,279*l*. under Civil Funds.

6 The payments increased more rapidly than was anticipated.

7 The decrease occurred mainly in the sub-head of printing.

8 The demands were less than was indicated in the forecasts received from India, and 3,500*l*. was carried over to 1913–14.

9 The Budget Estimate included 2,000*l*. for the Indian Students' bureau, the expenditure in respect of which appears in the Account under "General Administration," and there was a decrease of 1,803*l*. in the payments in connection with candidates for the Indian Civil Service. On the other hand, the Account includes 3,299*l*. in respect of the Public Services Commission, for which no provision was made in the Budget Estimate, and there were variations under other sub-heads.

10 The Budget Estimate provided for a net refund of 5,000*l*. in respect of fines and penalties incurred by contractors in providing Stores whereas the transactions during the year resulted in a net receipt. There was also a decrease of 430*l*. under lighterage and dock dues and a transfer to final heads within the year of 1,055*l*. from "Stores Stock" the expenditure on which account was incurred in previous years. On the other hand, the Account includes 1,765*l*. for Marine Insurance for which no provision was made in the Budget Estimate, and 1,283*l*. for payments for Packing Charges which were not transferred to final heads within the year.

11 The Budget Estimate was framed in accordance with the Telegram from India dated 25th January 1912. The decrease was due to the cost of stores having been less than was estimated.

12 The demands were smaller than was indicated in the forecasts received from India.

13 The Budget Estimate represented one year's interest at 3·3148 per cent. (the estimated rate for 1911–12) on 47,745,533*l* (44,545,133*l*. the total expenditure to 31st March 1911 + 2,075,400*l*. the Revised Estimate for 1911–12 + 1,125,000*l*. moiety of the Budget Estimate for 1912–13). The Account is one year's interest at 3·4874 per cent. (the ascertained rate for 1912–13) on 47,905,902*l*. (46,685,731*l*. the actual expenditure to 31st March 1912 + 1,220,171*l*. moiety of the expenditure during 1912–13).

14 } Due to the renewal of Debentures at higher rates of interest than was estimated.
15 }

16 The Budget Estimate provided for the issue of 2,000,000*l*. 3½ per cent. Debenture Capital, on which it was estimated that one half-year's interest would fall within the year. The Account, however, includes one half-year's interest on the issue of 500,000*l*. Debentures only.

No. 6.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1912–13.		Increase.	Decrease.	
EXPENDITURE—*continued.*	Budget Estimate, March 1912.	Account.			
	£	£	£	£	
Brought forward	14,652,500	14,690,239			
IRRIGATION:					
MAJOR WORKS:					
Interest on Debt: Interest on Capital Outlay not charged to Revenue	118,500	124,730	6,230	—	1
Stores for India	—	1	1	—	
MINOR WORKS: Stores for India	1,200	1,894	694	—	2
OTHER PUBLIC WORKS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Furlough Pay and Allowances of Officers in the Public Works Department	69,000	77,346	8,346	—	3
Sundry items	2,500	2,029	—	471	4
Stores for India	8,300	11,290	2,990	—	5
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Payments to War Office in respect of British Forces serving in India	935,000	941,643	6,643	—	6
Furlough Allowances and Pay during Voyage of British Forces serving in India	143,000	141,456	—	1,544	7
Consolidated Clothing Allowances of British Soldiers	15,200	455	—	14,745	8
Furlough Allowances of Officers of the Indian Service	370,000	355,676	—	14,324	9
Indian Troop Service	231,500	266,421	34,921	—	10
Passage of Officers and others not charged to Indian Troop Service	5,000	4,265	—	735	11
Purchase of Horses	2,000	2,652	652	—	12
Operations in the Persian Gulf	64,000	64,000	—	—	
Miscellaneous	33,000	36,937	3,937	—	13
Stores for India:					
Clothing	54,800	52,712	—	2,088	14
Ordnance and Miscellaneous	382,500	506,097	123,597	—	15
Operations in the Persian Gulf	17,000	43,848	26,848	—	16
Medical	89,800	95,980	6,180	—	17
Supply and Transport	40,500	52,879	12,379	—	18
Stores taken to India with Troops:					
Clothing	6,600	21	—	6,579	19
Ordnance and Miscellaneous	26,700	24,388	—	2,312	20
ARMY—NON-EFFECTIVE:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	925,000	919,183	—	5,817	21
Pay of Non-effective Colonels of Royal Artillery	7,000	7,377	377	—	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,430,000	1,425,242	—	4,758	22
Miscellaneous Pensions, &c.	95,000	93,718	—	1,282	
Indian Military Service Family Pensions	74,000	76,168	2,168	—	23
MARINE—EFFECTIVE:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,051	—	49	
Royal Indian Marine Furlough Pay	8,000	10,319	2,319	—	24
Sundry items	2,000	1,978	—	22	
Stores for India	80,000	84,727	4,727	—	25
MARINE—NON-EFFECTIVE:					
Royal Indian Marine Retired Pay	25,000	23,902	—	1,098	26
Indian Navy Retired Pay	3,000	3,155	155	—	
MILITARY WORKS: Stores for India	16,600	33,412	16,812	—	27
SPECIAL DEFENCES (1902): Stores for India	8,600	3,381	—	5,219	28
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£20,042,900	20,279,572			

of the Home Treasury of the Government of *India*, for the Year 1912–13—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate represented one year's interest at 3·3148 per cent. (the estimated rate for 1911–12) on 3,574,072*l*. (3,473,672*l*. the total expenditure to 31st March 1911 + 86,000*l*. the Revised Estimate for 1911–12 + 14,400*l*. moiety of the Budget Estimate for 1912–13). The Account is one year's interest at 3·4874 per cent. (the ascertained rate for 1912–13) on 3,576,582*l*. (3,561,323*l*. the actual expenditure to 31st March 1912 + 15,259*l*. moiety of the expenditure during 1912–13).
2	The Budget Estimate represented the amount brought forward from 1911–12. The Account includes payments in respect of demands received since the Budget Estimate was framed.
3	There was an increase of 1,278*l*. in Furlough Pay, and of 7,068*l*. in Absentee Allowances.
4	The provision in the Budget Estimate for the allowance of Officers on special duty was greater than proved to be necessary.
5	The demands were greater than was indicated in the forecasts received from India.
6	The War Office claim for 1912–13 was 12,196*l*. more than the Budget Estimate, which was based on the War Office Revised Estimate for 1910–11. On the other hand, the Account takes into consideration refunds by the War Office of 356*l*. in respect of 1909–10 and 1910–11, and of 5,197*l*. in respect of 1911–12.
7	There was a decrease of 3,562*l*. in Voyage Pay. On the other hand, Furlough Pay was 2,018*l*. more than was estimated.
8	Due to the postponement of payments pending the settlement of financial adjustments with the War Office.
9	Fewer Officers were on leave during the year than was expected when the Budget Estimate was framed.
10	Due to under-estimate for hire of transports and coal for nine round voyages and to expenditure in connection with Royal Indian Marine vessels estimated to be included in the Remittance Account.
11	The passages otherwise than in transports were fewer than were provided for in the Budget Estimate.
12	The Budget provided for the purchase of six horses. Only five horses were paid for during the year, but the Account includes expenditure in connection with the shipment, &c., of horses purchased in 1911–12.
13	Mainly due to expenditure in connection with the Army in India Committee, 1912, for which no provision was made in the Budget Estimate.
14	The decrease represents the amount carried forward to 1913–14.
15	The indents received exceeded the Indian forecast by 472,500*l*., and 26,000*l*. was brought forward from 1911–12. On the other hand, 79,000*l*. was paid in 1911–12 which was included in the Budget Estimate for 1912–13, and payments amounting to 296,000*l*. were carried forward to 1913–14.
16	Due to the prolongation of the Operations.
17	About 10,200*l*. was brought forward from 1911–12. On the other hand, the indents fell short of the Indian forecast by about 4,000*l*.
18	Of the increase, 1,600*l*. represents payments which it was expected would have been made in 1911–12. The remainder of the increase was due to the receipt of indents in excess of the forecasts received from India.
19 20	Due to the postponement of payments pending the settlement of financial adjustments with the War Office.
21	The Budget Estimate was framed in anticipation of the War Office Estimate on which the advances in respect of the year are made. The War Office Estimate proved to be less than was expected. The Account also takes into consideration a refund by the War Office of 3,320*l*. in respect of the year 1911–12.
22	The Budget Estimate, based on the average of previous years, proved to be too high.
23 24	The payments on these Accounts increased more rapidly than was expected.
25	The demands were greater than was indicated in the forecasts received from India.
26	The payments on this Account did not increase so rapidly as was expected.
27	The demands were greater than was indicated in the forecasts received from India.
28	Payments amounting to about 4,300*l*. were carried over to 1913–14, and 929*l*. on account of Defence Works at Aden was transferred to "Advances Repayable" for recovery from the Imperial Government.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1912–13. Budget Estimate, March 1912.	1912–13. Account.	Increase.	Decrease.	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	£ 20,042,900	£ 20,279,572	£	£	
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	370,000	429,626	59,626	—	1
Ditto Sara Bridge	133,400	192,228	58,828	—	2
Jodhpur-Hyderabad Railway	—	67	67	—	
North-Western Railway	1,397,200	1,503,462	106,262	—	3
Oude and Rohilkund Railway	265,700	275,832	10,132	—	4
Other Payments	15,000	18,231	3,231	—	5
Payments to the Burma Railways Company for construction of State Extensions	68,700	20,896	—	47,804	6
IRRIGATION WORKS: Stores for India	28,800	30,518	1,718	—	7
NEW CAPITAL AT DELHI: Miscellaneous expenditure	—	6,833	6,833	—	8
	2,278,800	2,477,693			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES	1,570,400	—	—	1,570,400	9
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	980,000	983,506	3,506	—	10
	2,550,400	983,506			
DEBT.					
PERMANENT DEBT DISCHARGED:					
India Bonds	500,000	500,000	—	—	
Indian Midland Railway Debentures	1,227,900	1,227,900	—	—	
Madras Railway Debentures	249,700	249,700	—	—	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of India Bills	4,500,000	4,500,000	—	—	
	6,477,600	6,477,600			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE:					
Recoverable from the Imperial Government:					
Moiety of expenditure in England in connection with—					
Lights at Perim Island	—	79	79	—	
Lighting and buoying the Persian Gulf	—	4,679	4,679	—	11
Persian Gulf Radio Offices	—	1,671	1,671	—	12
Troops lent for service in Persia	—	461	461	—	13
Defence Works at Aden	—	929	929	—	14
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912	—	8,850	8,850	—	15
Pay of Second Lieutenants on appointment to the Indian Army	1,000	699	—	301	
Advances to the Imperial Bank of Persia for the purposes of the Persian Government	—	120,000	120,000	—	16
Payments on account of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
Advances to Indian Students	—	20	20	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve:					
Investments in British and Colonial Government Securities	11,266,400	9,812,122	—	1,454,278	17
Deposit of Gold at the Bank of England	—	1,620,000	1,620,000	—	18
Paper Currency Reserve:					
Deposit of Gold at the Bank of England	—	1,600,000	1,600,000	—	19
	11,267,400	13,169,562			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Payments to His Majesty's Treasury and other Public Departments on account of Native Regiments lent for service in the Colonies, Little Basses Light Vessel Dues, &c.	62,000	71,688	9,688	—	20
Family Remittances, Remittances by British Troops for deposit in Post Office Savings Banks, Remittances by Administrators General, &c.	135,000	165,444	30,444	—	21
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	88,000	117,133	29,133	—	22
Bombay Baroda and Central India Railway Company: Ditto	594,500	660,758	66,258	—	23
East Indian Railway Company:					
Advances for purchase of Stores, &c.	875,200	891,336	16,136	—	24
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,169,100	1,257,961	88,861	—	25
South Indian Railway Company:					
Advances for purchase of Stores, &c.	519,000	547,873	28,873	—	26
Rohilkund and Kumaon Railway Company:					
Interest on new 4 per cent. Debenture Stock allocated to State Works	7,200	8,118	918	—	27
South Indian Railway Company:					
Special payment to be adjusted against Company's share of surplus profits	5,000	5,000	—	—	
Stores chargeable to Provincial and Local Funds, and to Native States	208,800	281,738	72,938	—	28
Twante Canal Project, Burma	82,200	99,741	17,541	—	29
Nickel, &c., for Coinage purposes	2,400	7,189	4,789	—	30
National Health Insurance: Stamps for India	—	37,011	37,011	—	31
Miscellaneous payments to be brought to charge or recovered in India	111,000	130,653	19,653	—	32
Purchase of Silver	—	7,058,619	7,058,619	—	33
	3,889,400	11,370,262			
TOTAL DISBURSEMENTS	£ 46,506,500	54,758,195			

of the Home Treasury of the Government of *India*, for the Year 1912–13—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE
1	
2	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 272, dated 9th November 1911, as modified by the Telegram from the Viceroy dated 2nd January 1912. The increase was mainly due to the
3	Railway Programme for the year being raised from 9,000,000*l.* to 10,509,400*l.* including the special provision for wagons,
4	and to re-appropriations from the Indian grant.
5	
6	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 272, dated 9th November 1911. The decrease was due to the late receipt of indents, and the transfer of expenditure to 1913–14 owing to delay in the delivery of Stores.
7	Indents amounting to about 11,000*l.* were received in excess of the Indian forecast, but, of this, 9,500*l.* was carried forward to 1913–14.
8	The Account represents expenditure for the passages and allowances of town-planning experts for which no provision was made when the Budget Estimate was framed.
9	All the Debentures were renewed.
10	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 272, dated 9th November 1911, as modified by the Telegram from the Viceroy dated 2nd January 1912.
11	
12	
13	
14	The payments on these Accounts could not be estimated when the Budget Estimate was framed.
15	
16	
17	The Receipts during the year were 1,081,624*l.* less than was estimated (*See* explanation under Receipts), and dividends, &c., amounting to 420,000*l.*, instead of being invested, were used for the purchase of gold to be set aside at the Bank of England. On the other hand, the cash placed by the Secretary of State at short notice was reduced by 68,046*l.* instead of by 20,700*l.*, as contemplated in the Budget Estimate.
18	Due to the decision to hold a portion of the Reserve in gold at the Bank of England. Of the amount set aside, 1,200,000*l.* represented profits on coinage and 420,000*l.* dividends, &c., accrued after 28th June 1912.
19	*See* explanation on the Receipt side.
20	Mainly due to the payments in connection with Native Regiments lent for service in the Colonies and to Miscellaneous Remittances by British Troops having been greater than was expected.
21	Mainly due to increased Remittances by British soldiers for deposit in Post Office Savings Banks.
22	
23	
24	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 272, dated 9th November 1911, as modified by Telegram from the Viceroy dated 2nd January 1912. The increase was mainly due to the Railway
25	Programme for the year being raised from 9,000,000*l.* to 10,509,400*l.* including the special provision for wagons.
26	
27	The amount of Debenture Stock allocated to State Works was more than the Estimate furnished by the Company.
28	The demands were greater than was indicated in the forecasts received from India. The payments in respect of the Jodhpur-Bikanir Railway alone showed an increase of 36,882*l.*
29	The demands were greater than was indicated in the forecasts received from India.
30	
31	The payments on this Account could not be estimated when the Budget Estimate was framed.
32	There was an increase of 24,000*l.* in Bills drawn by the Mission to the Court of Persia. Exceptional expenditure was also incurred in the relief of distressed natives of India and on other accounts. On the other hand, the payments chargeable to the Remittance account arising out of the employment of Royal Indian Marine vessels on home trooping were 10,050*l.*, less than the amount included in Budget Estimate, which also provided for expenditure charged in the Account to Indian Troop Service.
33	For coinage.

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.	£	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	241,154	
Paper Currency Reserve Investment: Interest	78,211	
		319,365
TELEGRAPH:		
Indo-European Telegraph:		
Message Revenue	4,583	
Miscellaneous	201	
		4,784
MINT:		
Proceeds of sale of Indian Coins sent to this country for assay		64
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		676
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c.		962
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,196	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	30,346	
Subscriptions towards Indian Civil Service Family Pensions	20,307	
		61,849
Carried forward	£	387,700

* This is an Account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

TREASURY of the GOVERNMENT of INDIA, from 1st April 1913 to 31st March 1914.

DISBURSEMENTS.

EXPENDITURE.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	899	
Stores for India	830	
		1,729
OPIUM:		
Sundry Items	415	
Stores for India	329	
		744
SALT: Stores for India		792
STAMPS: Stores for India		106,545
EXCISE: Stores for India		95
CUSTOMS:		
Sundry Items	1	
Stores for India	433	
		434
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	4,118	
Stores for India	795	
		4,913
INTEREST ON DEBT:		
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	5,846,656	
Deduct:—Chargeable to (£)		
State Railways—Interest on Debt — 3,526,837		
State Railways—Interest chargeable against Companies on Advances — 175,500		
Irrigation: Major Works—Interest on Debt — 118,674		
	3,821,011	
	2,025,645	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	62,245	
		2,087,890
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588	
Sundry Items	7	
Stores for India	692	
		55,287
TELEGRAPH:		
Indo-European Telegraph:		
Payments in respect of Revenue — 30,647		
Other Payments — 28,968		
	59,615	
Indian Telegraph Department:		
Absentee Allowances and contingent expenses — 10,548		
Stores for India — 142,378		
	152,926	
		212,541
MINT:		
Sundry Items	163	
Stores for India	10,401	
		10,564
GENERAL ADMINISTRATION:		
Home Establishment, &c.	262,750	
Payments on account of Administration in India	6,778	
	269,528	
Stores for India	121,307	
		390,835
LAW AND JUSTICE:		
Sundry Items	159	
Stores for India	157	
		316
POLICE: Passage of Assistant Superintendents on appointment, &c.		1,630
PORTS AND PILOTAGE: Sundry Items		200
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.		10,383
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment		149
MEDICAL:		
Maintenance of Lunatics	1,619	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	6,701	
		8,320
POLITICAL:		
Sundry Items	8,174	
Stores for India	6,972	
		15,146
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sundry Items	14,643	
Stores for India	20,143	
		34,786
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,870	
Members of the Bengal Nizamut Family and of the Angria Family	1,318	
		11,188
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		450,326
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	666,981	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,364,227	
Indian Civil Service Family Pensions	23,451	
		2,054,659
Carried forward	£	5,459,472

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	387,700

Revenue—*continued.*

MISCELLANEOUS:

Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items			40,711

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS:		£	
East Indian Railway: Rent of premises occupied by the Company		230	
SUBSIDIZED COMPANIES:	£		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	7,406		
Southern Punjab Railway: Ditto	69,365		
		76,771	
			77,001

Carried forward	£	505,412

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

DISBURSEMENTS—*continued.*

			£
	Brought forward		5,459,472
Expenditure—*continued.*			
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	£ 5,495		
Stores for India	99,812		
			105,307
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	34,332		
Miscellaneous Charges connected with the supply of Stores to India	12,006		
			46,338
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE RAILWAYS: Payments to the South Indian Railway Company for the construction of Dharmapuri-Hosur Extension	741		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India	16,056		
			16,797
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£		
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	359,738		
Eastern Bengal Railway (including Bengal Central Railway)	45,539		
Great Indian Peninsula Railway	205,955		
Indian Midland Railway	144,119		
Madras Railway	66,509		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	318,670		
Scinde Punjab and Delhi Railway	130,627		
South Indian Railway	146,635		
Interest at 3·2773 per cent. on 50,625,364*l.*, taken as Capital Outlay in this Country to 31st March 1914 on State Railways	1,659,145		
	3,526,837		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	3,896		
		3,530,733	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,134,340		
Eastern Bengal Railway	116,960		
Great Indian Peninsula Railway	1,268,627		
Madras Railway	488,381		
Scinde Punjab and Delhi Railway	371,273		
		3,379,581	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	113,468		
Eastern Bengal Railway	8,461		
Scinde Punjab and Delhi Railway	69,779		
		191,708	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Bengal-Nagpur Railway	94,250		
Great Indian Peninsula Railway	81,250		
		175,500	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	95,990		
Bengal-Nagpur Railway	303,300		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	485,000		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	343,187		
South Indian Railway	87,850		
		1,722,577	
			9,000,099
	Carried forward		14,628,013

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

		£
	Brought forward	505,412
Revenue—*continued.*		
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	£ 130,000	
Military Charges for Aden	100,000	
	230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies	53,585	
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowance of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	31,445	
	315,030	
ARMY—NON-EFFECTIVE:		
Subscriptions towards Indian Military Service Family Pensions	36,158	
		351,188
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		£ 856,600

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			14,628,013
Expenditure—*continued.*			
IRRIGATION:			
MAJOR WORKS:			
Interest on Debt: Interest at 3·2773 per cent. on 3,621,082*l.* taken as Capital Outlay in this Country to 31st March 1914 on Irrigation	118,674		
Stores for India	14		
		118,688	
MINOR WORKS:			
Stores for India		1,156	
			119,844
OTHER PUBLIC WORKS:			
CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department		75,872	
Sundry Items		2,446	
	£	78,318	
Stores for India	22,431		
Ditto New Capital at Delhi	435		
		22,866	
			101,184
MILITARY SERVICES:			
ARMY—EFFECTIVE:	£		
Payments to War Office in respect of British Forces serving in India	917,287		
Furlough Allowances and Pay during Voyage of British Forces serving in India	145,582		
Consolidated Clothing Allowance of British soldiers	412		
Furlough Allowances of Officers of the Indian Service	361,398		
Indian Troop Service	298,779		
Passage of Officers and others not charged to Indian Troop Service	4,385		
Purchase of Horses	4,464		
Operations in the Persian Gulf	70,168		
Miscellaneous	36,886		
	1,839,361		
Stores for India:	£		
Clothing	92,665		
Ordnance and Miscellaneous	500,275		
Operations in the Persian Gulf	39,373		
Medical	94,406		
Military Farms	11,294		
Supply and Transport	44,089		
	782,102		
Stores taken to India with Troops:			
Clothing	825		
Ordnance and Miscellaneous	16,761		
	17,586		
		2,639,049	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	927,029		
Pay of Non-effective Colonels of Royal Artillery	6,174		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,407,566		
Miscellaneous Pensions, &c.	94,270		
Indian Military Service Family Pensions	80,803		
		2,515,842	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,047		
Royal Indian Marine Furlough Pay	10,050		
Sundry Items	1,672		
	111,769		
Stores for India	118,077		
		229,846	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	25,284		
Indian Navy Retired Pay	2,419		
		27,703	
MILITARY WORKS:			
Stores for India	37,951		
Ditto New Capital at Delhi	3,739		
		41,690	
SPECIAL DEFENCES (1902): Stores for India		9,301	
			5,463,431
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	20,312,472

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	856,600

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	2,758	
Bengal-Nagpur Railway	1,886,250	526	
Burma Railways	—	1,467	
Madras and Southern Mahratta Railway	2,946,538	857	
Rohilkund and Kumaon Railway	—	29	
	4,832,788	5,637	
			4,838,425

DEPOSITS AND ADVANCES.

	£	£	
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of—			
Moiety of Expenditure in England in connection with			
Lights at Perim Island	79		
Persian Gulf Radio Offices, and lighting and buoying the Persian Gulf	12,161		
Troops lent for service in Persia	406		
Expenditure in England in connection with additional Troops at Hong Kong	3,001		
Pay of Second Lieutenants on appointment to the Indian Army	398		
Miscellaneous	455		
		16,500	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Bills of Exchange and Telegraphic Transfers appropriated	2,150,000		
Exchequer Bonds, British Treasury Bills, Colonial Government Securities, and Corporation of London Bonds paid off	7,003,784		
Dividends on Investments, Discount on Treasury Bills, and Interest on Loans at short notice	575,061		
		9,728,845	
Unclaimed Interest repaid by the Bombay Baroda and Central India Railway Company in consequence of the purchase of the undertaking by the State		56	
			9,745,401

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	
Repayments by His Majesty's Treasury and other Public Departments, in respect of			
Expenditure incurred in India in connection with the Indian Force in North China	19,749		
Expenditure incurred in India in connection with additional Troops at Hong Kong	19,002		
Moiety of Expenditure incurred in India in connection with			
Lights at Perim Island	74		
Persian Gulf Radio Offices and lighting, buoying, and surveying the Persian Gulf	7,664		
Troops lent for service in Persia	39,670		
Postal and Money Order transactions (receipts in excess of payments)	1,196,545		
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	361,683		
		1,644,387	
Estates remitted from India by Administrators General by means of Bills on London		39,532	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	919		
Bombay Baroda and Central India Railway Company: Ditto	920		
East Indian Railway Company: Ditto	1,472		
Great Indian Peninsula Railway Company: Ditto	1,337		
South Indian Railway Company: Ditto	4,207		
		8,855	
Miscellaneous receipts		13,992	
Gold received from India		453,024	
Bills of Exchange and Telegraphic Transfers on India	31,200,827		
Less—Appropriated to Gold Standard Reserve	2,150,000		
		29,050,827	
			31,210,617
TOTAL RECEIPTS			46,651,043
BALANCE, 1st April 1913 (including 1,005,664*l.* on account of the Gold Standard Reserve)			9,789,634
		£	56,440,677

India Office,
30th April 1914.

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

DISBURSEMENTS—*continued*.

	£	£	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)			20,312,472

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

STATE RAILWAYS:			
Stores for India, 2,947,823*l*. Other Payments, 19,512*l*.		2,967,335	
Payments to the Burma Railways Company for the construction of State Extensions		26,535	
Payment to the Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State		4,711	
			2,998,581
IRRIGATION WORKS:			
Stores for India, 54,138*l*. Other Payments, 4,343*l*.			58,481
NEW CAPITAL AT DELHI:			
Stores for India, 23,910*l*. Other Payments, 12,501*l*.			36,411
			3,093,473 *

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	—	124,899	
Bengal-Nagpur Railway	280,000	947,467	
Burma Railways	—	216,287	
Madras and Southern Mahratta Railway	—	494,053	
Rohilkund and Kumaon Railway	—	10,411	
	280,000	1,793,117	2,073,117

DEBT.

PERMANENT DEBT DISCHARGED:			
India Bonds		500,000	
Indian Midland Railway Debentures		1,111,200	
Madras Railway Debentures		170,000	
			1,781,200

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Recoverable from the Imperial Government:			
Moiety of Expenditure in England in connection with			
Persian Gulf Radio Offices, and lighting and buoying the Persian Gulf	5,775		
Troops lent for service in Persia	395		
Compensation to Muscat arms dealers	11,116		
Defence Works at Aden	4,470		
Expenditure in England in connection with additional Troops at Hong Kong	3,001		
Pay of Second Lieutenants on appointment to the Indian Army	394		
Expenditure in England in connection with the Turco-Persian Frontier Commission	1,250		
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	50,000		
Miscellaneous	436		
		76,837	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Investments in British and Colonial Government Securities	8,009,232		
Deposit of Gold at the Bank of England	2,700,000		
Custody of Gold at the Bank of England	315		
		10,709,547	
Portion of outstanding Interest repaid by Railway Companies on the purchase of their undertakings by the State		23	
			10,786,407

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.			24,318
Family and Miscellaneous Remittances, Remittances by Administrators-General, &c.			169,077
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.		72,740	
Bombay Baroda and Central India Railway Company: Ditto		661,427	
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	1,620,090		
Rental paid to South Behar Railway Company	30,000		
		1,650,090	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.		1,908,622	
South Indian Railway Company: Ditto		702,645	
			4,995,524
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works			15,520
South Indian Railway Company: Special payment to be adjusted against Company's share of surplus profits			5,000
Stores chargeable to Provincial and Local Funds, and to Native States			302,168
Twante Canal Project: Burma			18,167
Nickel, &c., for coinage purposes			12,111
National Health Insurance: Stamps for India			62,854
Miscellaneous payments to be brought to charge or recovered in India			103,735
Purchase of Silver			4,528,055
			10,236,529
TOTAL DISBURSEMENTS			48,283,198
BALANCE, 31st March 1914 (including 24,962*l*. on account of the Gold Standard Reserve)			8,157,479
			£ 56,440,677

WALTER BADOCK, *Accountant-General*.

* *See* Note on opposite page.

created or granted within the year 1913–14, *see* pages 58 and 59.

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1913; the Debt and Interest created in the Year ended the 31st March 1914; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1913.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	91,276,210 7 9	3½	3,194,667 7 3
India 3 per Cent. Stock	66,480,596 1 10	3	1,994,417 17 8
India 2½ per Cent. Stock	11,806,336 15 3	2½	295,158 8 5
India Bonds	3,000,000 0 0	3½	105,000 0 0
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Madras Railway Debentures	170,000 0 0	3¾	6,375 0 0
Indian Midland Railway Debentures	421,200 0 0	4	16,848 0 0
Ditto Ditto	407,500 0 0	3½	14,262 10 0
Ditto Ditto	690,000 0 0	3¼	22,425 0 0
	179,162,609 4 10		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1913	179,179,193 1 7	—	5,854,888 1 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1913	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1913	179,179,193 1 7	—	9,212,535 4 5
DEBT CREATED IN THE YEAR 1913–14.	—	—	—
£	179,179,193 1 7	—	9,212,535 4 5

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1914; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1913-14.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
India 3½ per Cent. Stock	50,680 14 8	3½	1,773 16 6
India 3 per Cent. Stock	196,866 12 1	3	5,906 0 0
India Stock, purchased with the Discount Sinking Funds:			
India 3½ per Cent. Stock	14,343 10 2	3½	502 0 5
India 3 per Cent. Stock	71,345 3 4	3	2,140 7 1
India Bonds, paid off	500,000 0 0	3½	17,500 0 0
Madras Railway Debentures, paid off	170,000 0 0	3¾	6,375 0 0
Indian Midland Railway Debentures, paid off	421,200 0 0	4	16,848 0 0
Ditto ditto paid off	690,000 0 0	3¼	22,425 0 0
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1914	2,114,436 0 3		73,470 4 0
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1914.*			
Debt bearing Interest:			
India 3½ per Cent. Stock	91,211,186 2 11	3½	3,192,391 10 4
India 3 per Cent. Stock	66,212,384 6 5	3	1,986,371 10 7
India 2½ per Cent. Stock	11,806,336 15 3	2½	295,158 8 5
India Bonds	2,500,000 0 0	3½	87,500 0 0
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Indian Midland Railway Debentures	407,500 0 0	3½	14,262 10 0
	177,048,173 4 7		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1914	177,064,757 1 4	—	5,781,417 17 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1914	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1914	177,064,757 1 4	—	9,139,065 0 5
£	179,179,193 1 7	—	9,212,535 4 5

* For Analysis, *see* pages 56 and 57.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1914.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	48,600,275 18 1		3½	1,701,009 13 2
India 3 per Cent. Stock	26,178,345 6 11		3	785,350 7 2
India 2½ per Cent. Stock	11,133,508 8 4		2½	278,337 14 2
	85,912,129 13 4			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	7,278 15 0			
		*85,928,713 10 1	–	2,764,697 14 6
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11		3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9		3	271,409 13 3
		35,952,274 14 8	–	1,213,094 13 5
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,376,711 16 9		3½	293,184 18 3
India 3 per Cent. Stock	‡–*793 12 5*		3	*–23 16 2*
India 2½ per Cent. Stock	†–*27,777 5 7*		2½	*–694 8 8*
East Indian Railway Debenture Stock	1,435,650 0 0		4½	64,604 5 0
		9,783,790 18 9	–	357,070 18 5
Annuity:				
Annuity terminating in 1953			–	850,537 18 10
Interest in lieu of Deferred Annuity			–	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,469,608 17 3
Debt bearing Interest:				
India 3½ per Cent. Stock	474,772 1 10		3½	16,617 0 6
India 3 per Cent. Stock	‡–*17,909 11 8*		3	*–537 5 9*
India 2½ per Cent. Stock	†–*1,993 5 11*		2½	*–49 16 8*
Eastern Bengal Railway Debenture Stock	348,666 0 0		4	13,946 12 9
		803,535 4 3		29,976 10 10
Annuity:				
Annuity terminating in 1957			–	116,850 14 9
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				146,827 5 7
Debt bearing Interest:				
India 3½ per Cent. Stock	3,817,339 12 1		3½	133,606 15 7
India 3 per Cent. Stock	‡–*132,525 0 1*		3	*–3,975 15 0*
India 2½ per Cent. Stock	†–*37,226 8 1*		2½	*–930 13 2*
		3,647,585 3 11		128,700 7 5
Annuity:				
Annuity terminating in 1958			–	371,361 3 7
Debt incurred in respect of the Oude and Rohilkund Railway.				500,061 11 0
Bearing Interest:				
India 3½ per Cent. Stock	§–*57,910 5 10*		3½	*–2,026 17 2*
India 3 per Cent. Stock	10,324,521 12 9		3	309,735 13 0
India 2½ per Cent. Stock	434,879 10 10		2½	10,871 19 9
		10,701,490 17 9	–	318,580 15 7
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6		3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8		2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0		4½	19,125 0 0
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8		3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0		4	108,058 0 0
		5,964,666 9 8		205,954 9 11
Annuity:				
Annuity terminating in 1948			–	1,268,516 0 7
				1,474,470 10 6
Carried forward	£	157,508,225 9 3		8,033,976 14 5

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 49 and 51.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt: and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward		157,508,225 9 3		8,033,976 14 5
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock		512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 2½ per Cent. Stock	1,675,290 18 2		2½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7		3	326,448 7 7
		12,556,903 9 9	—	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	894,711 12 2		3½	31,314 18 1
India Bonds	823,390 4 0		3½	28,818 13 2
		1,718,101 16 2	—	60,133 11 3
Annuity:				
Annuity terminating in 1956			—	488,381 5 7
				548,514 16 10
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock		2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	524,711 9 9		3½	18,364 18 1
India Bonds	1,676,609 16 0		3½	58,681 6 10
Indian Midland Railway Debentures	407,500 0 0		3½	14,262 10 0
		2,608,821 5 9	—	91,308 14 11
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1914	£	177,064,757 1 4	—	9,139,065 0 5

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1913.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	87,272,509 8 8	3,987,444 17 11
India 3 per Cent. Stock	64,450,174 5 3	1,984,038 5 0
India 2½ per Cent. Stock	11,568,988 10 1	258,815 14 5
£	163,291,672 4 0	6,230,298 17 4

BANK OF ENGLAND.	£ s. d.	£ s. d.
Charge for Management for the year 1913:		
Sterling Debt:		
On 163,291,672*l.* 4*s.* 0*d.* India Stocks, at 300*l.* per million	48,987 10 0	
,, 3,000,000*l.* India Bonds, at 100*l.* per million for the year to 12th October 1913	300 0 0	
,, 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
		50,760 14 5
Rupee Debt:		
Rs. 108,246,958 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	82 16 4	
Conversion of Rs. 99,500 India 3 per Cent. Rupee Loan of 1896-97, at 500*l.* per ten million Rupees	4 19 6	
		8,087 15 10
		58,848 10 3
BANK OF IRELAND.		
Charge for Management for the Year 1913:		
On 6,230,298*l.* 17*s.* 4*d.* India Stocks, at 360*l.* per million		2,242 17 9
	£	61,091 8 0

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1913 and 31st March 1914 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.

	Increase or Decrease in 1914–15.	
	Increase.	Decrease.
	£	£
Deputy Reading Clerk to Council.—New post. Allowance of 40*l.* in addition to salary in lieu of allowance of 10*l.* for performance of clerical duties of Reading Clerk during the absence of Reading Clerk	30	—
Correspondence Department.—One additional Junior Clerk, Salary 200*l.*, rising by 20*l.* annually to 600*l.*	200	—
A Second Class Clerk to be a Minor Staff Clerk, with an increase of 29*l.* on his existing salary, rising by 10*l.* annually to 300*l.*	29	—
India Store Depôt.—Inspector of Machinery. The present holder of the office to receive a Personal Allowance of 25*l.*, to be increased to 50*l.* after a year's interval	45	—
Shipping Surveyor and Adviser.—The salary of the present incumbent to be 500*l.*, rising by 20*l.* annually to 600*l.* In lieu of salary 500*l.*	25	—
Registry and Record Department.—One additional Typist. Salary 20*s.* a week rising by 2*s.* a week annually to 26*s.* a week	52	—
The Chief Superintendent of Typists to receive a Personal Allowance of 10*l.*	10	—
Assistant Solicitor.—Salary 450*l.*, rising by 25*l.* annually to 600*l.* In lieu of salary of previous incumbent, 600*l.*, rising by 25*l.* annually to 800*l.*	—	150
Clerk, Legal Adviser and Solicitor's Department.—Salary 200*l.*, rising by 15*l.* annually to 305*l.*, and and then by 20*l.* annually to 400*l.* In lieu of salary of previous incumbent 200*l.*, rising by 10*l.* annually to 300*l.*, and then by 20*l.* annually to 400*l.*	—	—
One additional Staff Clerk.—Salary 350*l.*, rising by 15*l.* annually to 450*l.* In lieu of a Second Class Clerk	42	—
Seven additional Second Class Clerks.—Salary 70*l.*, rising by 7*l.* 10*s.* annually to 130*l.*, then by 10*l.* annually to 200*l.*, and then by 10*l.* annually to 300*l.*	550	—
Messengers—The number of Messengers, Second Class, to be reduced by one	—	80
Allowance of 10*l.* to the Messenger in the Library abolished	—	10
Housekeeper.—Salary 130*l.*, without apartments, in lieu of salary 80*l.* with apartments	50	—
Increase arising from periodical increments	3,106	—
Net decrease consequent on certain appointments abolished, vacancies, retirements, &c.	—	2,928
£	4,139	3,168
NET INCREASE, as shown on page 60	£ 971	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1914–15.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
Clayton, John Bright	Examiner of Stores, India Store Depôt	—	—	—	Death	—	271 5 0
Cooper, John Davis	Examiner of Stamps, Stamp Branch, Store Department	—	—	—	Ditto	—	48 13 0
Cushing, Thomas	Inspector of Scientific Instruments, India Store Depôt	—	—	—	Ditto	—	400 0 0
Finch, Charles Thomas	Second Class Clerk, Higher Grade, Accountant-General's Department	—	—	—	Ditto	—	227 10 0
Harvey, Thomas	Second Office Keeper	—	—	—	Ditto	—	114 14 3
Hobson, George Richard Albert	Assistant Superintendent of Stamps, Stamp Branch, Store Department	—	—	—	Ditto	—	110 0 0
Jones, Henry	Keeper of Geographical Records	—	—	—	Ditto	—	133 6 8
Lee-Warner, Sir William, G.C.S.I.	Secretary, Political and Secret Department, and Member of Council	—	—	—	Ditto	—	340 0 0
Shaw, Charles Gabriel	Assistant to Director-General of Stores	—	—	—	Ditto	—	666 13 4
Waterfield, Sir Henry, G.C.I.E., K.C.S.I., C.B.	Financial Secretary	—	—	—	Ditto	—	1,330 0 0
Wright, Frederick Charles Buckley	Senior Clerk, Store Department	—	—	—	Ditto	—	531 3 4
Bayliss, William Henry	Inspector of Stores, India Store Depôt	65	20	400 0 0	Age	133 6 8	—
				Carried forward £		133 6 8	4,173 5 7

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1914–15—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ s. d.		£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES—*cont.*				Brought forward -		133 6 8	4,173 5 7
Bolster, John Abraham	Second Class Clerk, Higher Grade, Accountant - General's Department	60.	41	350 0 0	Age	175 0 0	—
Gay, Charles Robert	Supervisor of Stamps, Stamp Branch, Store Department	64	40	320 0 0	Ditto	213 6 8	—
Housley, Arthur William	Senior Clerk, Accountant-General's Department	60	41	750 0 0	Ditto	500 0 0	—
Humphrys, Isaac Hutchinson	Assistant Accountant-General	60	41	850 0 0	Ditto	425 0 0	—
Lofthouse, William	Messenger, First Class	65	32	130 0 0	Ditto	69 6 8	—
Lyford, Emma	Housekeeper	60	22*	80 0 0 †30 0 0	Ditto	40 6 8	—
Oliver, Henry	Messenger, First Class	63	38	150 0 0	Ditto	71 5 0	—
Treasure, William Houston	Assistant Solicitor	60	36	800 0 0	Ditto	360 0 0	—
				TOTAL - - -		1,987 11 8	4,173 5 7
					DECREASE -	£2,185 13 11	
COMPENSATION ALLOWANCES.							
Andrews, William Vigne	Junior Clerk	—	—	—	Death	—	‡202 0 0
Shortrede, Robert	Senior Clerk, India Audit Office.	—	—	—	Ditto	—	319 0 0
				TOTAL - - -		—	521 0 0
					DECREASE -	£521 0 0	
COMPASSIONATE ALLOWANCES.							
Collins, Ayliffe	Viewer, India Store Depôt	—	—	—	Death	—	89 7 10
Knieriem, Susan	Housemaid	—	—	—	Ditto	—	13 0 9
Lewis, John	Extra Messenger	—	—	—	Ditto	—	53 3 4
Bryant, Mary C.	Forewoman of Female Tellers, Stamp Factory, Store Department	67	34	24*s.* a week.	Age	31 5 9	—
Willmott, Henry Robert	Copying Press Workman, Store Department	65	44	30*s.* a week.	Ditto	52 2 10	—
Wyles, Charles Victor	Gate-keeper, India Store Depôt	65	46	36*s.* a week.	Ditto	62 11 5	—
				TOTAL - - -		146 0 0	155 11 11
					DECREASE -	£9 11 11	
					TOTAL DECREASE -	£2,716 5 10	

* Including five years added for Special Qualifications.
† Value of apartments, fuel, and light.
‡ Of this 77*l.* was commuted.

Annual Amount of Pensions for the Year 1914–15.

	1914–15. Pensions granted.	1914–15. Portion commuted.	1914–15. Net amount payable.	1913–14. Pensions granted.	1913–14. Portion commuted.	1913–14. Net amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	31,052	717	30,335	33,238	717	32,521	—	2,186
Compensation allowances -	6,625	809	5,816	7,145	886	6,259	—	520
Compassionate allowances -	1,756	50	1,706	1,766	50	1,716	—	10
Injury allowance - -	33	—	33	33	—	33	—	—
£	39,466	1,576	37,890	42,182	1,653	40,529	—	2,716

TOTAL DECREASE - - £2,716

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1915, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1914–15.	1913–14.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		145,315	144,264	1,051	—
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT		14,060	14,140	—	80
CONTINGENCIES OF THE STORE DEPÔT		12,000	12,900	—	900
LAW CHARGES		300	300	—	—
POSTAGE TO INDIA		600	600	—	—
TELEGRAMS TO INDIA		3,500	3,000	500	—
OFFICE CONTINGENCIES		14,900	14,300	600	—
STATIONERY, PRINTING, AND BOOKBINDING		7,600	7,200	400	—
OFFICE OF AUDITOR.					
SALARIES		7,762	7,372	390	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	206,037	204,076	2,941	980
		NET INCREASE		£1,961	
SUPERANNUATION AND RETIRED ALLOWANCES	£	*39,466	*42,182	—	2,716

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1913–14.	Numbers. 1914–15.		1914–15.	1913–14.	INCREASE.	DECREASE.
			£	£	£	£
16	14	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	20,500	22,700	—	2,200
60	62	Correspondence Department	32,189	31,024	1,165	—
62	64	Accountant-General's Department	19,836	20,174	—	338
73	77	Registry and Record Department	13,304	12,453	851	—
25	31	Miscellaneous Officers, &c.	13,462	12,827	635	—
53	52	Office Keepers and Messengers	5,804	5,896	—	92
34	34	Housekeeper, Housemaids, and Charwomen	1,432	1,382	50	—
25	26	Artificers and Labourers employed at the India Office	2,444	2,301	143	—
		Store Department:				
145	145	Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	36,344	35,507	837	—
493	505		145,315	144,264	3,681	2,630
190	193	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Examiners and Tellers employed in connection with the supply of Stamps for India	14,060	14,140	—	80
683	698	£	159,375	158,404	3,681	2,710
			NET INCREASE		£971	

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers.		Salaries, Wages, and Allowances.	Salary of Office.			1914–15.	1913–14.
1913–14.	1914–15.		Minimum.	Annual Increment.	Maximum.		
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State(1)	—	—	—	2,000	2,000
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,200	1,200
12	10	Members of Council (2)	—	4 receive 1,200*l.* each 6 receive 1,000*l.* each		10,800	13,000
16	14				£	20,500	22,700

(1) Receives also an Indian Civil Service Annuity of 1,000*l.*
(2) Four also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Civil Pension of Rs. 5,538 : 8 : 3 a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year.

		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	—	each 1,200*l.*		7,200	7,200
6	6	Assistant Secretaries (2)	800	50	1,000	5,994	5,796
8	8	Senior Clerks (3)	600	25	800	5,608	5,408
10	11	Junior Clerks (4)	200	20	600	4,080	3,666
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
2	3	Staff Clerks — Two	350	15	500	1,226	842
		Staff Clerks — One	350	15	450		
2	1	Second Class Clerk, Higher Grade	250	10	350	310	682
2	2	Minor Staff Clerks (6) — Two	270	10	300	918	618
		Minor Staff Clerks (6) — One	233	10	300		
15	15	Second Class Clerks (7)	70	7*l.* 10*s.* 10 10	130 200 300	2,718	2,617
2	2	Clerks specially attached (8)	350	15	500	940	911
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (9)	—	—	—	475	475
3	3	Clerks — One	320	20	700	1,534	1,518
		Clerks — One	250	10 15	350 500		
		Clerks — One	150	7*l.* 10*s.* 10	190 350		
1	1	Second Class Clerk, Higher Grade	250	10	350	310	300
1	1	Second Class Clerk	70	7*l.* 10*s.* 10 10	130 200 300	76	191
60	62				£	32,189	31,024

(1) One also receives Indian Military Pay at 900*l.* a year and a Good Service Pension of 100*l.* a year.
(2) One receives 100*l.* as Deputy Clerk of the Council; and a further extra allowance of 100*l.*
(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").
(4) One receives 150*l.* as Assistant Private Secretary to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 80*l.* as Resident Clerk; one 50*l.* as Reading Clerk to Council; and one 50*l.* as Editor of Telegraph Codes.
(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.
(6) One receives 50*l.* for compiling a portion of the "India Office List"; and one receives an extra allowance of 25*l.*
(7) One receives 80*l.* as Resident Clerk; one receives 40*l.* as Deputy Reading Clerk to Council; and one receives 50*l.* as Shorthand Writer to the Secretary of State.
(8) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(9) Salary of Office, 1,000*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1913-14.	Numbers. 1914-15.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1914-15	1913-14.
		ACCOUNTANT-GENERAL'S DEPARTMENT.	£	£	£	£	£
1	1	Accountant-General(1)	—	—	—	1,200	1,200
1	1	Deputy Accountant-General	800	50	1,000	1,000	1,000
1	1	Assistant Accountant-General	—	—	—	850	850
6	6	Senior Clerks	550	20	750	3,896	4,652
1	—	*Supernumerary Senior Clerk*					
5	6	Junior Clerks(2)	200	20	500	2,606	2,217
8	8	Staff Clerks	350	15	500	3,340	3,295
8	6	Second Class Clerks, Higher Grade	250	10	350	2,060	2,736
1	1	Minor Staff Clerk	288	10	300	300	300
28	32	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	4,142	3,492
1	1	Clerk specially attached	5*l.* 5*s.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	308	301
1	1	Keeper of Records	120	3	150	134	131
62	64				£	19,836	20,174

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India.

(2) One receives 100*l.* for the performance of actuarial work, and one receives 50*l.* for compiling a portion of the "India Office List."

		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	647	632
5	5	Staff Clerks	350	15	500	2,342	2,312
1	1	Second Class Clerk, Higher Grade	250	10	350	350	350
2	2	Minor Staff Clerks — One One	222 192	10 10	300 300	474	454
34	38	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	5,807	4,907
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	328
3	2	Supplemental Clerks	124	2*l.* 10*s.* 10*s.* 6*d.* a week (triennially).	150 250	482	714
1	1	Keeper of Records	150	5	200	159	154
1	1	Keeper of Military Records	120	3	150	130	124
16	17	Typists — 1 Chief Superintendent(1)	—	—	40*s.* a week	1,309	1,208
		2 Superintendents	—	—	35*s.* a week		
		14 Typists(2)	20*s.* a week	2*s.* a week and in the case of 3 to 6	26*s.* a week.		
2	2	*Hectographists	15*s.* a week	2*s.* a week after first two years.	21*s.* a week	114	109
3	3	*Boy Clerks	15*s.* to 16*s.* a week			120	124
2	2	*Girl Messengers	7*s.* a week, rising by 1*s.* a week annually to 10*s.*			42	37
73	77				£	13,304	12,453

(1) Receives a personal allowance of 10*l.*

(2) Four receive 2*s.* a week extra as Examiners.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE.			1914-15.	1913-14.
1913-14.	1914-15.		Minimum.	Annual Increment.	Maximum.		
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	*Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies(3)	—	—	—	300	300
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	400	400
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
2	2	Second Class Clerks, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	188	216
1	1	President of the Medical Board for the examination of Officers of the Indian Services(4)	—	—	—	800	800
1	1	*Member of the Medical Board(5)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(6)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	450	25	600	458	800
1	1	Clerk, Legal Adviser and Solicitor's Department	200	15 20	305 400	204	328
1	1	*Inspector of Military Equipment and Clothing(7)	—	—	—	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	450	445
1	1	Secretary for Indian Students	—	—	—	1,000	1,000
1	1	Educational Adviser to Indian Students in London(8)	—	—	—	800	800
—	2	*Assistants to Educational Adviser	—	— One	400 300	700	—
2	3	Second Class Clerks in Department of Secretary for Indian Students	70	7*l.* 10*s.* 10 10	130 200 300	616	388
—	2	*Shorthand Writer Typists, ditto	—	— One One	35*s.* a week. 25*s.* a week.	156	—
—	1	*Accountant, ditto	30	5	50	40	—
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(9)	—	—	each 100*l.*	200	200
1	1	*Staff Officer attached to the Military Department	—	—	—	750	750
25	31				£	13,462	12,827

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Incumbent designate will receive also an Indian Civil Pension.
(3) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(4) Also receives an Indian Medical Pension of 500*l.* a year.
(5) Also receives an Indian Medical Pension of 800*l.* a year.
(6) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(7) Also receives a pension of 2*l.* a day granted for service in the British Army.
(8) Salary of 800*l.* is inclusive of 100*l.* for contingent expenses.
(9) In addition one receives 650*l.* a year and the other 500*l.* a year from the War Office.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1913–14.	Numbers. 1914–15.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1914–15.	1913–14.
		Salaries, Wages, and Allowances —*continued.*					
		Office Keepers and Messengers.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments		—		
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper			140	166	166
			In lieu of apartments		26		
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,585	2,597
30	29	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,653	2,733
53	52				£	5,804	5,896
		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper	—	—	—	130	80
28	28	*Housemaids	40*l.* a year each		—	1,120	1,120
5	5	*Charwomen	14*s.* a week each		—	182	182
34	34				£	1,432	1,382
25	26	*Artificers and Labourers employed at the India Office	At wages varying from 1*l.* 5*s.* to 3*l.* 2*s.* 6*d.* a week			2,444	2,301
		Store Department. *India Office Branch.*					
1	1	Director-General	—	—	—	1,200	1,200
1	1	Deputy Director-General	800	50	1,000	937	887
4	4	Senior Clerks	550	20	750	2,362	2,282
4	4	Junior Clerks	200	20	500	1,079	1,012
2	2	Staff Clerks	One 350	15	500	869	854
			One 350	15	450		
1	1	Second Class Clerk, Higher Grade	250	10	350	350	350
20	20	Second Class Clerks	70	7*l.* 10*s.*	130	2,857	2,645
				10	200		
				10	300		
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	319	301
1	1	Clerk for Railway Stores	200	10	350	268	258
1	1	*Clerk for Ordnance Stores (1)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	*Boy Clerk	15*s.* to 16*s.* a week			40	39
37	37	Carried forward			£	10,463	10,010

(1) In addition to their salaries, certain Messengers receive the following allowances:—Two 30*l.* each, and one 20*l.* for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Assistant Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(2) Twenty-three also receive pensions varying from 1*s.* 1½*d.* to 4*s.* 6*d.* a day, granted for service in the British Army, four receive pensions varying from 41*l.* 16*s.* to 50*l.* 4*s.* a year for service in the Royal Navy, and one receives a pension of 70*l.* a year for service in the Indian Army.

(1) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers.		Salaries, Wages, and Allowances —*continued*.	Salary of Office.			1914–15.	1913–14.
1913-14.	1914–15.		Minimum.	Annual Increment.	Maximum.		
		Store Department—*continued*.	£	£	£	£	£
37	37	Brought forward	—	—	—	10,463	10,010
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	1,000	1,000
1	1	Deputy Superintendent (2)	600	20	800	800	800
1	1	Assistant to the Superintendent	—	—	—	600	600
9	9	Supervisors (3) (4)	250	10 15 15	300 400 500	4,163	4,083
1	1	Inspector of Machinery(3)	400	15	500	545	500
1	1	Assistant Inspector of Machinery	250	10 15	300 400	386	371
1	1	Second Class Clerk, Higher Grade	250	10	350	315	305
27	27	Second Class Clerks	70	7*l*. 10*s*. 10 10	130 200 300	4,452	4,184
1	1	Inspector of Scientific Supplies	300	15	500	436	421
3	3	Assistant Inspectors of Scientific Supplies	Two 200 One 150	10 10	350 250	723	693
1	1	Chemist	250	15	400	327	312
2	2	Assistant Chemists	One 150 One 70	10 7*l*. 10*s*. 10	250 100 150	296	276
1	1	*Assistant Chemist	—	—	—	52	52
1	1	Shipping Surveyor and Adviser	500	20	600	525	500
1	1	*Surveyor of Shipments at Glasgow	—	—	—	108	108
1	1	Assistant Shipping Surveyor	200	10	300	300	300
1	1	Storeholder	120	5	200	175	170
1	1	Engineer	120	7*l*. 10*s*.	250	250	248
14	13	Inspectors of Stores (3)	250	10	350	4,377	4,566
17	17	Assistant Inspectors of Stores	150	5 7*l*. 10*s*.	200 250	3,297	3,272
1	1	*Examiner of Surgical Instruments (5)	—	—	—	200	200
1	1	*Examiner of Medical Stores (6)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	200	200
5	6	*Boy Clerks	15*s*. to 16*s*. a week.			239	200
		Stamp Branch.					
1	1	Supervisor of Stamps	230	10	320	250	320
1	1	Assistant Supervisor of Stamps	180	7*l*. 10*s*.	220	220	220
1	1	Senior Examiner of Stamps	150	5	165	165	161
9	9	Examiners of Stamps	60	5	145	1,080	1,085
145	145				£	36,344	35,507
2	1	**Artificers and Labourers employed at the Store Depôt.*	—	—	—	81	200
157	158	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	—	—	12,602	12,753
2	2	**Charwomen temporarily employed at the Store Depôt.*	—	—	—	57	57
29	32	**Examiners and Tellers temporarily employed at the Stamp Branch.*	—	—	—	1,320	1,130
190	193				£	14,060	14,140

(1) Also receives a pension of 310*l*. a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l*. a year.
(3) Extra allowances as follows:—Two Supervisors, 50*l*. each; one Supervisor, 25*l*.; Inspector of Machinery, 25*l*. to 6th June 1914 and 50*l*. thereafter; and two Inspectors of Stores, 50*l*. each.
(4) One also receives an Indian Military Pension of 58*l*. a year.
(5) Also receives an Indian Medical Pension of 292*l*. a year.
(6) Also receives an Indian Medical Pension of 365*l*. a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1914–15.	1913–14.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates and Taxes	3,100	3,000	100	—
Repairs, Furniture, and Fittings	4,300	4,200	100	—
Coal and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	900	800	100	—
Postage (excluding Postage to India)	1,600	1,500	100	—
Telegrams (excluding Telegrams to India)	100	100	—	—
Travelling Expenses	200	200	—	—
Newspapers, Books, Parliamentary Papers, &c.	700	700	—	—
Advertisements	800	800	—	—
Stamps	100	100	—	—
Postal and Money Orders	400	300	100	—
Messengers' Uniforms	400	500	—	100
Messengers' Allowances for Night Watching	200	200	—	—
Pay of Police	200	200	—	—
Miscellaneous	1,300	1,100	200	—
£	14,900	14,300	700	100
NET INCREASE			£600	
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	1,000	1,100	—	100
Repairs, Furniture, and Fittings	1,600	2,200	—	600
Coal and Coke	350	360	—	10
Gas and Electric Lighting; and House Articles	350	430	—	80
Travelling Expenses of Officers of the Department	4,000	3,900	100	—
Professional Inspection	1,200	1,500	—	300
Carriage of Stores	300	200	100	—
Patterns	50	50	—	—
Advertisements	20	50	—	30
Pay of Police	150	150	—	—
Miscellaneous	780	760	20	—
Superintendence of the supply of Stamps for India	2,200	2,200	—	—
£	12,000	12,900	220	1,120
NET DECREASE			£900	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1913-14.	Numbers. 1914–15.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1914–15.	1913-14.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	50	1,000	1,000	1,000
2	2	Senior Clerks	550	20	750	1,977	1,380
—	1	Redundant Senior Clerk					
3	2	Junior Clerks	200	20	500	646	991
3	3	Staff Clerks — One	350	15	500	1,112	1,082
		Staff Clerks — Two	300	15	400		
10	10	Second Class Clerks	70	7l. 10s.	130	1,827	1,719
				10	200		
				10	300		
20	20				£	7,762	7,372
		INCREASE				£390	

WALTER BADOCK, *Accountant-General.*

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

India Office,
4 May 1915.

T. W. HOLDERNESS,
Under Secretary of State for India.

(Presented pursuant to the Government of India Act, 1858, Section 53.)

Ordered, by The House of Commons *to be Printed,*
5 *May* 1915.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	Treasury Balance. £ s. d.	Gold Standard Reserve. £ s. d.	£ s. d.
Balance on the 1st April 1913, held as follows:—			
Cash at the Bank of England and in the hands of sub-accountants	1,139,633 10 9	—	
Short loans to approved borrowers on security	7,644,336 8 8	1,005,663 11 4	
	8,783,969 19 5	1,005,663 11 4	9,789,633 10 9
REVENUE.			
INTEREST:			
Interest realized from investment of Cash Balance	205,689 11 11		
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	35,182 16 11		
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	281 12 6		
Paper Currency Reserve Investment: Interest	78,210 19 0		
		319,365 0 4	
Carried forward £		319,365 0 4	9,789,633 10 9

of the GOVERNMENT of *India*, from 1st April 1913 to 31st March 1914.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	899 2 11	
Stores for India	830 1 2	
		1,729 4 1
OPIUM:		
Miscellaneous expenditure	414 19 3	
Stores for India: For the Benares Factory	329 2 5	
		744 1 8
SALT: Stores for India: Weighing machinery, &c.		792 9 3
STAMPS: Stores for India		106,544 14 1
EXCISE: Stores for India: Thermometers and hydrometers		95 10 2
CUSTOMS:		
Miscellaneous expenditure	1 0 9	
Stores for India: Chemical appliances, &c.	433 4 4	
		434 5 1
FOREST:		
Expenses in connection with and Allowances to Probationers for the Department, &c.	4,117 14 7	
Stores for India: Chemical appliances, &c.	795 9 6	
		4,913 4 1
INTEREST ON DEBT:		
Total interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	£ s. d. *5,846,655 14 8	
Deduct—Chargeable to	£ s. d.	
State Railways—Interest on Debt (*see* page 15)	3,526,837 1 4	
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	175,500 0 0	
Irrigation: Major Works—Interest on Debt (*see* page 17)	118,678 16 8	
	3,821,015 18 0	
	2,025,639 16 8	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose:—		
£ 13,712 12 11 India 3½ per Cent. Stock.		
„ 66,909 6 5 India 3 per Cent. Stock.		
80,621 19 4 India Debt purchased and cancelled	62,244 12 4	
		2,087,884 9 0
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588 0 0	
Miscellaneous expenditure	6 13 8	
Stores for India: Lead sealing presses, &c.	692 3 0	
		55,286 16 8
Carried forward	£	2,258,424 14 1

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 3½ per Cent. Stock	3,193,264 8 5	
India 3 per Cent. Stock	1,991,570 8 4	
India 2½ per Cent. Stock	295,139 3 10	
India Bonds	105,000 0 0	
		5,584,974 0 7
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Debenture Stock	64,604 4 10	
Eastern Bengal Railway Debenture Stock	13,946 6 9	
Great Indian Peninsula Railway Debenture Stock	108,058 0 0	
Indian Midland Railway Debentures	49,573 3 6	
Madras Railway Debentures	6,375 0 0	
South Indian Railway Debenture Stock	19,124 19 0	
		261,681 14 1
		*£5,846,655 14 8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -	319,365	0	4	9,789,633	10	9
RECEIPTS—*continued.*						
REVENUE—*continued.*						
TELEGRAPH:						
Indo-European Telegraph:						
Message Revenue - - - - -	4,583	2	9			
Miscellaneous Receipts - - - - -	201	6	2			
	4,784	8	11			
MINT: Proceeds of sale of Indian Coins sent to this country for assay -	63	15	3			
Carried forward - - £	324,213	4	6	9,789,633	10	9

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward										2,258,424	14	1
DISBURSEMENTS—*continued*.												
EXPENDITURE—*continued*.												
TELEGRAPH:												
Indo-European Telegraph:												
Payments in respect of Revenue:												
Message Revenue	77,329	18	1									
Joint Purse Agreement	-59,805	2	4									
Australasian Message Fund	13,121	15	0									
				30,646	10	9						
Other Payments:												
Absentee allowances	1,289	4	11									
Expenses of Constantinople Office	542	7	9									
Compensation for damage caused by cable steamer "Patrick Stewart" to s.s. "Bassano"	1,904	1	7									
Contingencies	206	8	3									
Stores (including 1,353*l*. 19*s*. 1*d*. moiety of cost of Stores for Persian Gulf Radio Offices)	25,026	3	11									
				28,968	6	5						
							59,614	17	2			
Indian Telegraph Department:												
Absentee allowances	10,291	9	10									
Miscellaneous expenditure	256	6	11									
				10,547	16	9						
Stores for India				142,377	19	11						
							152,925	16	8			
										212,540	13	10
MINT:												
Cost of assay of Indian coins and miscellaneous expenditure							163	8	11			
Stores for India							10,400	16	11			
										10,564	5	10
GENERAL ADMINISTRATION:												
England.												
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, including Officers of the Store Department and of the Department of Indian Students, &c.				144,353	3	0						
Auditor and Assistants, under the Government of India Act, 1858, s. 52				7,440	4	10						
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.				27,191	19	8						
Expenditure in connection with the Bureau of Information for Indian Students; allowances to Advisers at Universities, &c.				2,810	11	6						
Law Charges				58	14	1						
Bank of England and Bank of Ireland for management of debt				61,091	8	0						
Postage to India				681	14	11						
Telegrams to India				3,902	18	8						
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges				14,792	12	2						
National Health Insurance				127	11	10						
National Unemployment Insurance				2	11	5						
							262,453	10	1			
India.												
Portraits of His Majesty the King-Emperor				991	11	4						
Portrait of Lord Minto for Government House, Delhi				558	7	0						
Allowances of Officers while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India				1,373	0	10						
Passage to India of a Member of the Staff of the Governor of Bombay				43	12	0						
Paper Currency Department:												
Charge for the custody of Gold held by the Bank of England				2,027	9	7						
Allowance of an Officer while on special duty in connection with the improvement of Currency Note forms				30	0	0						
Passage Allowance, &c., of the Assistant Under Secretary of State on the occasion of his visit to India				405	13	2						
Allowances of the Private Secretary accompanying the Parliamentary Under Secretary of State on his visit to India in 1912–13				44	9	3						
Advances to Civil Officers studying Law				270	6	3						
Passage of an Officer on appointment to the Finance Department and Miscellaneous expenditure				57	5	3						
Books and Newspapers supplied to India, not invoiced as Stores				976	12	4						
							6,778	7	0			
							269,231	17	1			
Stores for India: Currency Notes, &c.							121,306	16	1			
										390,538	13	2
Carried forward									£	2,872,068	6	11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - -	324,213 4 6	9,789,633 10 9
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MEDICAL:		
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance - - - - - - -	676 1 4	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c. - - - - -	961 18 4	
Carried forward - - £	325,851 4 2	9,789,633 10 9

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				2,872,068	6	11
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
LAW AND JUSTICE:						
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	158	14	9			
Stores for India: Fire pumps, &c., for Port Blair	157	5	5			
				316	0	2
POLICE: Passage of Assistant Superintendents on appointment, &c.				1,629	17	0
PORTS AND PILOTAGE: Passage and Outfit Allowance of Leadsman Apprentices				199	18	5
EDUCATION:						
Passage of Educational Officers on appointment, &c.	1,222	7	3			
Scholarships to enable Natives of India to pursue their education in this country	8,365	10	11			
Deputation Allowance of Officers while studying educational methods in this country, &c.	794	16	11			
				10,382	15	1
ECCLESIASTICAL:						
Passage of Chaplains on appointment, &c.				148	15	0
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, &c.	1,618	18	5			
Contribution to the Tropical Disease Research Fund	500	0	0			
Contribution to the Tropical Diseases Bureau	500	0	0			
Contribution to the London School of Tropical Medicine	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution to the International Bureau of Public Health	618	19	5			
Grant to the Committee for Plague Investigation in India	1,250	0	0			
Allowances to Officers while on Study Leave, or specially employed, and miscellaneous expenditure	3,206	13	11			
				8,319	11	9
POLITICAL:						
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,534	13	8			
Sum placed at the disposal of the Secretary of State for India for Secret Service	1,600	0	0			
Cost of Insignia of Indian Orders	783	7	6			
Miscellaneous expenditure	4,256	3	9			
	8,174	4	11			
Stores for India (including 4,420*l*. 14*s*. 4*d*., moiety of cost of Stores for lighting and buoying the Persian Gulf)	6,971	16	9			
				15,146	1	8
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	2,416	0	0			
Expenses attending the preparation of "Fauna Indica"	613	19	6			
Expenses in connection with the Indian Section of the Imperial Institute	1,400	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	200	0	0			
Contingent expenses of the India Museum Collection at Kew	372	10	3			
Contribution for two years to the International Institute of Agriculture at Rome	1,256	11	4			
Preparation of Tide Tables for Indian Ports	1,171	14	9			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	7,212	0	6			
	14,642	16	4			
Stores for India	20,143	5	11			
				34,786	2	3
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	9,870	2	0			
Members of the Bengal Nizamut Family	718	10	5			
Angria Family Pensions	600	0	0			
				11,188	12	5
Carried forward			£	2,954,186	0	8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	325,851	4	2	9,789,633	10	9
RECEIPTS—*continued.*						
REVENUE—*continued.*						
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	9,896	18	7			
Subscriptions in respect of the India Office Provident Fund -	1,298	13	2			
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£	s.	d.			
Bengal Civil Service Annuity Fund - -	4,780	9	6			
Madras Civil Service Annuity Fund -	666	16	4			
Bombay Civil Fund: Annuity Branch -	901	19	9			
Bengal Civil Fund - - -	274	19	10			
Bombay Civil Fund: Provident Branch -	172	16	0			
Bengal Military Orphan Society - -	6,822	1	2			
Bengal Military Fund - -	9,360	8	6			
Madras Military Fund - - -	3,893	8	8			
Bombay Military Fund - -	3,342	18	9			
Madras Medical Fund - - -	32	18	0			
Indian Navy Fund - - -	117	8	6			
	30,366	5	0			
Subscriptions towards Indian Civil Service Family Pensions -	20,307	6	4			
				61,869	3	1
Carried forward - - £				387,720	7	3	9,789,633	10	9

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						2,954,186 0 8
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
Indian Civil Service				186,049	6	3
Military Officers in Civil employ				128,514	6	3
Uncovenanted Service				132,076	16	1
Bengal Pilot Service				3,685	12	2
						450,326 0 9
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				4,747	7	1
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:						
Superannuation	31,718	19	5			
Compensation (on reduction of staff)	6,034	13	3			
Compassionate and Injury	2,169	17	9			
Additional Gratuities under the Superannuation Act, 1909	3,279	6	0			
				43,202	16	5
Judges of the High Courts in India				31,856	7	3
Bishops of Calcutta and Bombay				1,800	0	0
Uncovenanted Service of India				547,629	9	8
Bengal Pilot Service				4,707	10	1
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				9,952	17	1
Pensions payable in respect of the India Office Provident Fund				4,976	5	1
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed				4,729	4	5
Compassionate and Miscellaneous Pensions				12,226	15	3
				665,828	12	4
Gratuities				1,120	0	0
				666,948	12	4
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—						
Bengal Civil Service Annuity Fund	349,640	3	2			
Madras Civil Service Annuity Fund	98,643	6	1			
Bombay Civil Fund: Annuity Branch	83,531	0	9			
Bengal Civil Fund	153,518	2	0			
Madras Civil Fund	60,803	13	10			
Bombay Civil Fund: Provident Branch	45,134	17	10			
Bengal Military Orphan Society	54,609	18	6			
Bengal Military Fund	189,445	12	11			
Madras Military Fund	170,064	0	7			
Bombay Military Fund	97,765	5	0			
Bengal Medical Retiring Fund	3,375	0	0			
Madras Medical Fund	44,739	11	7			
Bombay Medical Retiring Fund	1,017	15	7			
Indian Navy Fund	11,959	0	0			
				1,364,247	7	10
Indian Civil Service Family Pensions				23,450	17	1
						2,054,646 17 3
Carried forward					£	5,459,158 18 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£ s. d.	£ s. d.
Brought forward - -	387,720 7 3	9,789,633 10 9
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MISCELLANEOUS:		
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - -	£ s. d. 10,033 18 0	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	1,200 0 0	
Conscience Money - - - - - -	150 0 0	
Miscellaneous Fees, &c. - - - -	200 4 11	
Sale proceeds of unserviceable stores and receipts on sundry accounts - - - - - - - -	166 8 11	
	11,750 11 10	
Miscellaneous Receipts connected with the supply of Stores to India:		
Recoveries in respect of Stores lost in transit to India - - -	£ s. d. 2,745 16 8	
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds) -	25,822 5 1	
Sale proceeds of sawdust, &c. - -	108 6 8	
Departmental Expenses on Stores procured for the Imperial Government - -	284 4 4	
	28,960 12 9	
		40,711 4 7
RAILWAY REVENUE ACCOUNT (For payments, *see* page 15):		
STATE RAILWAYS:		
East Indian Railway: Rent of premises occupied by the Company - - - - - - - -	230 0 0	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st January 1912 to 31st March 1913 - -	7,405 10 3	
Southern Punjab Railway: Government share of surplus profits for the year 1912 -	69,364 10 5	
	76,770 0 8	
		77,000 0 8
Carried forward - - £	505,431 12 6	9,789,633 10 9

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.
Brought forward				5,459,158	18	8
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,495	14	0			
Stores for India	99,812	3	3			
				105,307	17	3
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	11,715	7	7			
Expenditure in connection with the Royal Commission on the Public Services in India	13,891	17	1			
Expenditure in connection with the Royal Commission on Indian Finance and Currency	6,789	6	4			
Expenditure in connection with the Committee of Enquiry into the system of State Technical Scholarships for Indian Students	17	17	10			
Relief to distressed Natives of India	32	8	5			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)	370	5	0			
Composition in lieu of Stamp Duty on India Bonds	112	10	0			
Contribution towards the expenses of the International Tariffs Bureau at Brussels	216	1	8			
Grant to the funds of the Burma Society	400	0	0			
Fee of actuary for the valuation of the Indian Civil Service Family Pension Scheme	525	0	0			
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	255	6	5			
Miscellaneous expenditure	5	9	2			
	34,331	9	6			
Miscellaneous Charges connected with the supply of Stores to India:						
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	12,028	15	8			
				46,360	5	2
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE RAILWAYS:						
Payments to the South Indian Railway Company for the construction of the Dharmapuri-Hosur Extension	740	13	6			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Stone breakers, steam rollers, cement, &c.	16,157	8	3			
				16,898	1	9
Carried forward			£	5,627,725	2	10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward £ 505,431 12 6 | £ 9,789,633 10 9

RECEIPTS—*continued.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:										
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 8	293,555 18 2	16,643 13 6	18,364 18 0	31,314 18 0	—	−2,015 16 4*	134,096 1 0	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	2,271 19 5	14,998 11 10	97,896 10 0	—	64,816 7 0	309,814 6 1	−2,538 0 10†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	−694 8 8‡	−49 16 8‡	—	—	—	10,871 19 8	−930 13 4‡	7,023 13 0	
On India 3½ per Cent. Bonds issued for the discharge of the Capital Stock of the Indian Midland Railway Company and in redemption of portion of the Debentures of that Company and of the Madras Railway Company	—	—	—	76,181 6 10	28,818 13 2	—	—	—	—	
	385,083 11 4	295,133 8 11	31,592 8 8	192,442 14 10	60,133 11 2	64,816 7 0	318,670 9 5	130,627 6 10	127,510 6 8	1,606,010 4 10
On Railway Debenture Stock and Debentures	—	64,604 4 10	13,946 6 9	157,631 3 6	6,375 0 0	—	—	—	19,124 19 0	261,681 14 1
£	385,083 11 4	359,737 13 3	45,538 15 5	350,073 18 4	66,508 11 2	64,816 7 0	318,670 9 5	130,627 6 10	146,635 5 8	1,867,691 18 11
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity: Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	283,833 6 8	—	—	—	—	—	—	—	
Annuities: Annuity terminating in 1958, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,131 18 3	—	—	—	—	—	—	—	
" 1957, at the rate of 6*l.* 3*s.* 4·794*d.* for 100*l.* Stock of the Company	—	—	116,831 4 2	—	—	—	—	—	—	
" 1958, at the rate of 6*l.* 3*s.* 3·1414*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	371,211 1 3	—	—	
" 1948, at the rate of 6*l.* 13*s.* 6·7764*d.* for 100*l.* Stock of the Company	—	—	—	1,268,582 13 6	—	—	—	—	—	
" 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,381 5 8	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 4	128 19 2	44 9 4	—	—	—	61 10 10	—	
£	—	1,134,339 11 3	116,960 3 4	1,268,627 2 10	488,381 5 8	—	—	371,272 12 1	—	3,379,580 15 2
STATE RAILWAYS—SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £51,196 5 3 India 3 per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	—	
" 79 12 8 India 3½ per Cent. Stock	—	—	69 12 7	—	—	—	—	—	—	
" 4,363 7 7 India 3 per Cent. Stock	—	—	3,315 5 11	—	—	—	—	—	—	
" 16,296 12 8 India 3½ per Cent. Stock	—	—	—	—	—	—	—	14,249 12 5	—	
" 19,705 5 5 India 3 per Cent. Stock	—	—	—	—	—	—	—	14,249 12 5	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—										
In £21,199 15 3 India 3½ per Cent. Stock	—	18,536 17 4	—	—	—	—	—	—	—	
" 74,913 18 3 India 3 per Cent. Stock	—	55,989 10 7	—	—	—	—	—	—	—	
" 1,443 8 3 India 3½ per Cent. Stock	—	—	1,262 2 2	—	—	—	—	—	—	
" 5,102 15 11 India 3 per Cent. Stock	—	—	3,818 11 7	—	—	—	—	10,196 10 5	—	
" 11,661 5 10 India 3½ per Cent. Stock	—	—	—	—	—	—	—	31,082 17 9	—	
" 41,584 19 8 India 3 per Cent. Stock	—	—	—	—	—	—	—	—	—	
£	—	113,467 13 7	5,460 12 3	—	—	—	—	69,778 13 0	—	191,706 18 10

£50,680 14 8 India 3½ per Cent. Stock } purchased and cancelled.
196,866 12 1 India 3 per Cent. Stock }

Carried forward £ 505,431 12 6 | £ 9,789,633 10 9

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

‡ The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been partly applied to the redemption of India 2½ per Cent. Stock.

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

	£	s.	d.	£	s.	d.
Brought forward - - -				5,627,725	2	10

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

RAILWAY REVENUE ACCOUNT (For Receipts, *see* page 12):

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)

	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway - - -	385,083	11	4			
East Indian Railway - - - - -	359,737	13	9			
Eastern Bengal Railway (including Bengal Central Railway)	45,538	15	5			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	144,119	8	4			
Madras Railway - - - - -	66,508	11	2			
Madras and Southern Mahratta Railway - -	64,816	7	0			
Oude and Rohilkund Railway - - - -	318,670	9	5			
Scinde Punjab and Delhi Railway - -	130,627	6	10			
South Indian Railway - - - - -	146,635	5	8			
	1,867,691	18	11			
Interest at 3·2773 per Cent. on a sum of 50,625,366*l.* taken as Capital Outlay in this Country to 31st March 1914 on State Railways - - - - - - -	1,659,145	2	5			
	3,526,837	1	4			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment of the sum applicable to this purpose:						
In £ 630 17 3 India 3½ per cent. Stock.						
„ 4,435 16 11 „ 3 per cent. Stock.						
5,066 14 2 India Debt purchased and cancelled	3,895	19	9			
				3,530,733	1	1

STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)

East Indian Railway - - - -	1,134,339	11	3			
Eastern Bengal Railway - - - -	116,960	3	4			
Great Indian Peninsula Railway - - - -	1,268,627	2	10			
Madras Railway - - - - -	488,381	5	8			
Scinde Punjab and Delhi Railway - - -	371,272	12	1			
				3,379,580	15	2

STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)

East Indian Railway - - - -	113,467	13	7			
Eastern Bengal Railway - - - -	8,460	12	3			
Scinde Punjab and Delhi Railway - - -	69,778	13	0			
				191,706	18	10

STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:

Bengal-Nagpur Railway - - - -	94,250	0	0			
Great Indian Peninsula Railway - - -	81,250	0	0			
				175,500	0	0

STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:

Assam-Bengal Railway - - - -	95,989	10	0			
Bengal-Nagpur Railway - - - - -	303,300	0	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	485,000	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	343,187	10	0			
South Indian Railway - - - -	87,850	0	0			
				1,722,577	0	0
						9,000,097 15 1
Carried forward - - -					£	14,627,822 17 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -				505,431	12	6	9,789,633	10	9
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Contribution by the Imperial Government in respect of									
Cost of the Transport of Troops - -	130,000	0	0						
Military Charges for Aden - -	100,000	0	0						
				230,000	0	0			
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - -				53,585	5	11			
Amount received on account of the Consolidated Clothing Allowance of British soldiers - - -				394	12	4			
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:									
Clothing and Necessaries - -	3,719	3	2						
Ordnance and Miscellaneous - -	9,321	18	8						
				13,041	1	10			
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - - -				14,066	5	10			
Contribution by the Imperial Government for the three years 1911–12 to 1913–14 in respect of the Military Attaché at Meshed - - - - - -				1,950	0	0			
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -				1,603	3	4			
Discharge Purchase Money - - - -				387	0	0			
				315,027	9	3			
ARMY—NON-EFFECTIVE:									
Subscriptions towards Indian Military Service Family Pensions				36,158	9	4			
							351,185	18	7
Carried forward - -					£		856,617	11	1	9,789,633	10	9

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - - - -							14,627,822	17	11
DISBURSEMENTS—*continued*.									
EXPENDITURE—*continued*.									
IRRIGATION:									
MAJOR WORKS:									
Interest on Debt: Interest at 3·2773 per Cent. on 3,621,238*l*., taken as Capital Outlay in this Country to 31st March 1914 on Irrigation - - - -	118,678	16	8						
Stores for India - - - - - -	14	5	7						
				118,693	2	3			
MINOR WORKS: Stores for India - - - -	-	-	-	1,156	6	5			
							119,849	8	8
OTHER PUBLIC WORKS:									
CIVIL WORKS AND MISCELLANEOUS SERVICES:									
Furlough Allowances of Military Officers in the Public Works Department -				9,750	11	5			
Absentee Allowances of Civil Officers in the Public Works Department -				66,121	3	2			
Passage, &c., of Officers on appointment to the Public Works Department, &c. -				1,761	4	0			
Allowances and expenses of Officers on special duty, and visiting Works, &c. -				684	6	10			
				78,317	5	5			
	£	s.	d.						
Stores for India - - - - - -	22,431	9	3						
Ditto New Capital at Delhi - - -	434	18	2						
				22,866	7	5			
							101,183	12	10
MILITARY SERVICES:									
ARMY—EFFECTIVE:									
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:									
For the year 1913–14 - - - - -	924,375	13	8						
Less—									
Refund of over-payment:	£	s.	d.						
For the year 1911–12 - -	208	10	9						
" " 1912–13 - -	6,880	8	8						
	7,088	19	5						
	917,286	14	3						
Furlough allowances of Officers and men of British Regiments serving in India - - - - - -	136,890	1	8						
Advances to Regiments proceeding to India - -	3,403	1	7						
Pay and allowances during Voyage, of Regiments returning from India - - - - - - - -	5,008	7	1						
National Health Insurance - - - - -	109	5	2						
Consolidated Clothing Allowance of British soldiers -	412	4	7						
Separation Allowances issued to families of British Soldiers -	1,103	19	0						
Furlough allowances of Officers of the Indian Service -	361,405	0	1						
Indian Troop Service - - - - -	298,777	4	0						
Passage of Officers and others not charged to Indian Troop Service - - - - - - - -	4,384	15	5						
Purchase of Horses - - - - - -	4,463	11	7						
Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - - -	59,000	0	0						
Moiety of payments in respect of compensation to Muscat Arms Dealers, &c. - - - - -	11,168	2	3						
Pay and allowances of Second Lieutenants on appointment -	357	7	1						
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - - -	6,014	6	11						
Pay and expenses of Military Officers on special duty - -	9,105	1	2						
Pay and expenses of Military Officers under technical instruction	7,308	5	11						
Pay and expenses of Military Officers studying the Russian or other languages - - - - - -	1,923	10	1						
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers - - - -	1,732	3	8						
Outfit allowance, furlough pay, &c., of Lady Nurses - -	2,264	17	5						
Pay and expenses of Native Orderlies to His Majesty the King	1,433	2	10						
Gratuities for service with the Abor Expeditionary Force -	223	4	0						
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge - - - - -	1,004	0	0						
Carried forward - - £ -	1,834,778	5	9	-	-	-	14,848,855	19	5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	856,617	11	1.	9,789,633	10	9
Receipts—*continued.*						
Total Receipts on Account of Revenue - - - £				856,617	11	1
Carried forward - - £				10,646,251	1	10

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

	£ s. d.	£ s. d.	£ s. d.
Brought forward - -	1,834,778 5 9	- - -	14,848,855 19 5
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MILITARY SERVICES—*continued.*			
ARMY—EFFECTIVE—*continued.*			
Special Pay, &c., of Officers on duty in connection with the Army in India Committee, 1912 - - - -	1,129 15 0		
Special Pay, &c., of Officers on duty in connection with the Ordnance Services Committee - - -	240 15 5		
Outfit allowances of Officers on promotion to commissioned rank	900 0 0		
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - - -	2,052 14 10		
	1,839,101 11 0		
Stores for India:	£ s. d.		
Clothing - - - - -	92,664 15 3		
Ordnance and Miscellaneous - -	500,327 15 2		
Operations in the Persian Gulf - -	39,372 13 4		
Medical - - - -	94,406 9 1		
Military Farms - - -	11,294 7 3		
Supply and Transport - - -	44,122 2 1		
	782,188 2 2		
Stores taken to India with Troops:			
Clothing - - - -	824 17 0		
Ordnance and Miscellaneous - -	16,761 6 1		
	17,586 3 1		
ARMY—NON-EFFECTIVE:		2,638,875 16 3	
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:			
For the year 1913–14 - - -	936,664 0 0		
Less—Refund of over-payment: For the year 1912–13 - - -	9,635 0 0		
	927,029 0 0		
Pay of Non-effective Colonels of Royal Artillery - -	6,174 6 9		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -	1,407,596 7 10		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - -	1,795 1 5		
Pensions of Non-commissioned Officers and men - -	6,720 6 9		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - -	9,531 7 7		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - -	76,206 8 2		
Cost of Medals - - - - - -	16 14 3		
	2,435,069 12 9		
Indian Military Service Family Pensions - -	80,803 10 3		
		2,515,873 3 0	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -	100,047 4 6	5,154,748 19 3	
Royal Indian Marine Furlough Pay - - - -	10,049 15 2		
Allowances of Marine Officers whilst under instruction	1,123 10 6		
Pay and Passage of Marine Officers, &c. - - -	562 18 10		
	111,783 9 0		
Stores for India - - - - -	117,655 13 10		
	229,439 2 10		
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay - - -	25,283 10 4		
Indian Navy Retired Pay - - -	2,418 17 8		
	27,702 8 0		
		257,141 10 10	
MILITARY WORKS:			
Stores for India - - - - -	37,951 10 0		
Ditto New Capital at Delhi - - -	3,738 12 2		
		41,690 2 2	
SPECIAL DEFENCES (1902): Stores for India - - - - -		9,236 5 3	
			5,462,816 17 6
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - - -			£ 20,311,672 16 11
Carried forward - - - -			£ 20,311,672 16 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward - - - -	10,646,251	1	10

RECEIPTS—*continued.*

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	£	s.	d.	£	s.	d.	£	s.	d.
ON ACCOUNT OF SUBSCRIBED CAPITAL:									
Bengal-Nagpur Railway:									
Debentures - - - -	496,250	0	0						
Debenture Stock - -	1,390,000	0	0						
				1,886,250	0	0			
Madras and Southern Mahratta Railway:									
Debentures - - -	475,000	0	0						
Debenture Stock - -	2,471,537	17	5						
				2,946,537	17	5			
							4,832,787	17	5
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:									
Assam-Bengal Railway - - - -				2,757	18	10			
Bengal-Nagpur Railway - - - - -				526	8	4			
Burma Railways - - - - -				1,466	17	10			
Madras and Southern Mahratta Railway - -				856	17	5			
†Rohilkund and Kumaon Railway - - -				28	18	9			
							5,637	1	2
									4,838,424	18	7
Carried forward - - -							£	15,484,676	0	5

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							20,311,672	16	11
DISBURSEMENTS—*continued.*									
EXPENDITURE NOT CHARGED TO REVENUE.									
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:									
STATE RAILWAYS:									
Stores for India:									
Eastern Bengal Railway	415,880	13	4						
Ditto Sara Bridge	288,129	6	7						
Jodhpur-Hyderabad Railway	2,203	16	9						
North-Western Railway	1,890,665	10	6						
Oude and Rohilkund Railway	350,948	14	0						
	2,947,828	1	2						
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, &c.	19,512	5	9						
				2,967,340	6	11			
Payments to the Burma Railways Company for the construction of State Extensions				26,535	6	3			
Payment to the Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State				4,711	0	0			
				2,998,586	13	2			
IRRIGATION WORKS:									
Stores for India	54,452	0	7						
Expenditure incurred in connection with the proposals regarding the Sukkur Barrage	4,342	16	6						
				58,794	17	1			
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:									
Stores for India	23,910	3	10						
Salaries, Passages and allowances of architects and town-planning experts	12,500	12	11						
				36,410	16	9			
							3,093,792	7	0
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*									
FOR DISCHARGE OF DEBENTURES:									
Bengal-Nagpur Railway				280,000	0	0			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:									
Assam-Bengal Railway	124,898	15	4						
Bengal-Nagpur Railway	947,467	5	1						
Burma Railways	216,286	19	9						
Madras and Southern Mahratta Railway	494,052	11	5						
†Rohilkund and Kumaon Railway	10,411	11	7						
				1,793,117	3	2			
							2,073,117	3	2
Carried forward						£	25,478,582	7	1

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.
Brought forward	15,484,676	0	5

RECEIPTS—*continued.*

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

	£	s.	d.	£	s.	d.
Repayment by the Imperial Government of Moiety of expenditure in England in connection with						
Lights at Perim Island	78	12	11			
Persian Gulf Radio Offices	3,024	3	4			
Lighting and buoying the Persian Gulf	9,137	6	1			
Troops lent for service in Persia	433	14	0			
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912	3,009	4	11			
Pay of Second Lieutenants on appointment to the Indian Army	397	19	0			
Receipts in respect of the Currie Scholarship	35	10	0			
Receipts in respect of the Norman Memorial Fund	16	16	0			
Receipts in respect of passages of Indian Students	402	15	8			
				16,536	1	11

MISCELLANEOUS DEPOSITS:

	£	s.	d.	£	s.	d.	£	s.	d.
Gold Standard Reserve: Bills of Exchange and Telegraphic Transfers appropriated				2,150,000	0	0			
Redemption Money of Corporation of London 3¼ per Cent. Bonds	50,000	0	0						
2¾ per Cent. Exchequer Bonds	17,500	0	0						
Bills paid off at maturity: £4,800,000 British Treasury Bills	4,708,605	1	5						
£1,200,000 Union of South Africa Bills	1,161,230	2	9						
£250,000 New South Wales Treasury Bills	241,512	6	4						
Sale of £1,099,378 8*s.* 10*d.* 2½ per Cent. Consolidated Stock	824,936	10	0						
				7,003,784	0	6			
Dividends on investments, discount on Treasury Bills, and interest on Loans placed at short notice				575,061	2	1			
				9,728,845	2	7			
Further amount of unclaimed Interest repaid by the Bombay Baroda and Central India Railway Company in consequence of the purchase of the Undertaking by the State				56	2	0			
							9,728,901	4	7
							9,745,437	6	6
Carried forward							£25,230,113	6	11

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued.*

	£	s.	d.	£	s.	d.
Brought forward						
				25,478,582	7	1
DISBURSEMENTS—*continued.*						
DEBT.						
PERMANENT DEBT DISCHARGED:						
India Bonds				500,000	0	0
Indian Midland Railway Debentures				1,111,200	0	0
Madras Railway Debentures				170,000	0	0
India Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 14, 5, and 15)				—		
						1,781,200 0 0
DEPOSITS AND ADVANCES.						
ADVANCES REPAYABLE:						
Recoverable from the Imperial Government:						
Moiety of expenditure in England in connection with Persian Gulf Radio Offices	1,353	19	1			
Lighting and buoying the Persian Gulf	4,420	14	1			
Troops lent for service in Persia	357	16	3			
Compensation to Muscat Arms dealers	11,116	0	0			
Defence Works at Aden	4,535	2	1			
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912	3,009	4	11			
Pay of Second Lieutenants on appointment to the Indian Army	399	5	3			
Expenditure in England in connection with the Turco-Persian Frontier Commission	1,250	0	0			
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	50,000	0	0			
Payments in respect of the Currie Scholarship	35	10	0			
Payments on account of the Norman Memorial Fund	8	5	0			
Passages of Indian Students	392	19	8			
				76,878	16	4
MISCELLANEOUS DEPOSITS:						
Gold Standard Reserve:						
Investments in the purchase of						
£						
4,800,000 British Treasury Bills	4,736,156	8	9			
500,000 Metropolitan Water Board Bills	496,333	6	8			
60,000 Queensland 4 per Cent. Bonds (1915)	60,864	2	0			
265,000 New Zealand 3½ per Cent. Debentures (1914)	268,318	10	10			
250,000 Southern Nigeria 4 per Cent. Bonds (1916)	250,003	0	0			
30,000 New South Wales 4 per Cent. Bonds (1915)	30,076	0	0			
1,250,000 Union of South Africa Bills	1,203,737	6	7			
900,000 New South Wales Treasury Bills	867,582	10	8			
75,000 South Australia Bills	71,559	4	11			
25,000 Canada Treasury Bills	24,600	17	1			
	8,009,231	7	6			
Deposit of Gold at the Bank of England	2,700,000	0	0			
Charge for custody of Gold	315	0	10			
	10,709,546	8	4			
Portion of outstanding Interest repaid by Railway Companies on the purchase of the Undertakings by the State, paid to the persons entitled thereto:—						
Great Indian Peninsula	22	18	5			
				10,709,569	6	9
						10,786,448 3 1
Carried forward					£	38,046,230 10 2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

				£	s.	d.
Brought forward				25,230,113	6	11

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

				£	s.	d.	£	s.	d.
Repayments by His Majesty's Treasury and other Public Departments, in respect of Expenditure incurred in India in connection with the Indian Force in North China				19,748	13	3			
Expenditure incurred in India in connection with additional Troops lent for service at Hong Kong in 1912				18,993	8	5			
Moiety of expenditure incurred in India in connection with									
Lights at Perim Island				74	1	4			
Persian Gulf Radio Offices				12	19	11			
Lighting and buoying the Persian Gulf				4,059	10	11			
Surveying the Persian Gulf				3,591	17	10			
Troops lent for service in Persia				39,642	6	3			
Postal and Money Order transactions (receipts in excess of payments)				1,196,545	2	5			
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East India Station				249,979	0	8			
Pensions paid in India to Out-pensioners of Chelsea Hospital				37,873	8	0			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore				11,032	12	8			
Expenditure incurred in India in connection with the enlistment of Natives of India for service in the Colonies				1,703	16	11			
Expenditure incurred in India in connection with the employment of a Mountain Battery in Egypt				6,000	0	0			
Expenditure incurred in India in connection with the employment of Indian Native Troops at Robat				124	17	11			
Expenditure, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies				1,233	11	5			
Teak shipped from India				6,473	2	1			
Miscellaneous advances made in India				47,320	0	7			
				1,644,408	10	7			
Estates remitted from India by Administrators-General by means of Bills on London				39,531	16	9			
Bengal and North-Western Railway Company:									
Transfer fees and miscellaneous refunds			£ 919	12	10				
Bombay Baroda and Central India Railway Company:									
Transfer fees and miscellaneous refunds			920	4	4				
East Indian Railway Company:									
Transfer fees and miscellaneous refunds			1,472	1	9				
Great Indian Peninsula Railway Company:									
Transfer fees and miscellaneous refunds			1,336	14	9				
South Indian Railway Company:									
Transfer fees and miscellaneous refunds			4,206	10	9				
				8,855	4	5			
Subscriptions to the General Provident Fund				4,180	9	5			
Miscellaneous receipts				9,568	15	3			
Gold received from India: net proceeds				453,023	17	6			
Bills of Exchange and Telegraphic Transfers on India			31,200,826	13	8				
Less—Appropriated to Gold Standard Reserve under "Miscellaneous Deposits"			2,150,000	0	0				
				29,050,826	13	8	31,210,395	7	7
						£	56,440,508	14	6

INDIA OFFICE,
21st August 1914.

I certify that this Account has been examined under my directions; and that,

INDIA AUDIT OFFICE,
13th April 1915.

For Statement showing new or increased salaries or pensions granted in the

of the Government of *India*, from 1st April 1913 to 31st March 1914—*continued*.

	£	s.	d.	£	s.	d.
Brought forward						38,046,230 10 2

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Payments to His Majesty's Treasury and other Public Departments, on account of							
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies						340	10 9
Grant in lieu of Prize money to the crews of His Majesty's ships employed in the Persian Gulf						5,085	0 0
Refund of portion of amount received in the year 1911–12 in connection with the Coronation of His Majesty the King						393	19 11
Little Basses Light Vessel Dues						2,821	16 5
Balances of Shipping Masters' accounts						1,994	1 5
Miscellaneous						13,697	4 6
						24,332	13 0
Family Remittances, Remittances by British Troops for deposit in Post Office Savings Banks, &c.						132,106	4 8
Remittances by Administrators-General						36,949	7 11
Bengal and North-Western Railway Company:							
Advances for purchase of Stores, &c.				£ 72,740	s. 8 d. 3		
Bombay Baroda and Central India Railway Company:							
Advances for purchase of Stores, &c.				661,427	12 5		
East Indian Railway Company:	£	s.	d.				
Advances for purchase of Stores, &c.	1,620,089	15	8				
Rental paid to the South Behar Railway Company	30,000	0	0				
				1,650,089	15 8		
Great Indian Peninsula Railway Company:							
Advances for purchase of Stores, &c.				1,908,622	2 4		
South Indian Railway Company:							
Advances for purchase of Stores, &c.				702,644	9 5		
						4,995,524	8 1
Rohilkund and Kumaon Railway Company:							
Interest on new 4 per Cent. Debenture Stock allocated to State Works						15,520	2 8
South Indian Railway Company:							
Special payment to be adjusted against the Company's share of surplus profits						5,000	0 0
Stores chargeable to Provincial and Local Funds and to Native States						302,048	4 3
Stores chargeable to the Twante Canal Project, Burma						18,167	1 9
Nickel, &c., supplied for Coinage purposes						12,110	12 7
National Health Insurance: Stamps for India						62,853	9 2
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account						72,000	0 0
Pay and Pensions chargeable to Native States, Local Funds, &c.						8,089	17 6
Expenditure in connection with the employment of Royal Indian Marine vessels on home trooping in 1912–13						3,428	3 10
Miscellaneous Payments to be brought to charge or recovered in India						20,360	9 3
Purchase of Silver						4,528,055	9 8
							10,236,546 4 4
TOTAL DISBURSEMENTS						£	48,282,776 14 6

Balance on the 31st March 1914, held as follows:—

	Treasury Balance. £	s.	d.	Gold Standard Reserve. £	s.	d.	
Cash at the Bank of England and in the hands of sub-accountants	1,307,732	0	0				
Short loans to approved borrowers on security	6,825,037	14	5	24,962	5	7	
	8,132,769	14	5	24,962	5	7	8,157,732 0 0
						£	56,440,508 14 6

WALTER BADOCK,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. W. HARDING,
Auditor.

year 1913–14, *see* pages 58 and 59 of the Home Accounts presented in May 1914, No. 222.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1913 to 31st March 1914; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 52nd Section of the Government of India Act, 1858.

1. Some observations are in the first place necessary on my Report on the Accounts of the preceding year 1912–13.

Of the various sums surcharged or disallowed in that Report, all were adjusted prior to the 31st March 1914, with the exception of the following items, which although now adjusted, were outstanding at that date, and must be again disallowed :—

£	s.	d.	
21	5	0	(part of 73*l.* 3*s.* 3*d.*), *see* paragraph 22 of last Report.
7	8	1	(part of 70*l.* 7*s.* 7*d.*), *see* paragraphs 17 and 22 of last Report.
16	11	4	(*see* paragraph 22 of last Report.
12	0	1	(*see* paragraph 22 of last Report.
57	4	6	

2. A further short receipt of 37*l.* 17*s.* for the year 1912–13, the papers concerning which had not been brought under my notice at the date of my last Report, must be surcharged as it was not adjusted on 31st March 1914.

3. The advances to the War Office of 13,750*l.*, for experiments on mountain guns, *vide* paragraph 2 of my last Report, were still unaccounted for on 31st March 1914. Of the advances mentioned in paragraph 17 of my last Report, 13,000*l.* on account of carriages for 2·75 in. guns was still outstanding on the same date, and 78,872*l.* 4*s.* 8*d.* of the advance of 92,000*l.*

4. Of the three questions in dispute with the War Office referred to in paragraph 3 of my last Report, and in several preceding Reports, I am advised of some movement towards a settlement in regard to one, *vide* (*c*) :—

(*a*) Excess payments to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India.

(*b*) Claim against the War Office on account of shortage of troops sent to India in 1907–08 and 1908–09.

These two questions remain in the same position as at the date of my last Report, and I am informed that further delay may be expected in view of the pressure of work both in the India Office and the War Office owing to the war.

(*c*) The insufficiency of the receipts for the Imperial share of the expenditure on Aden Defences.

The balance of this claim up to 31st March 1911, as stated in my Report for 1911–12, was 26,544*l.* 18*s.* 1*d.* Including claims which have subsequently accrued, the amount due to India on 31st March 1914 was 35,749*l.* 14*s.* 10*d.* The War Office were requested to make a further advance of 25,000*l.*, but have postponed compliance with this request till the receipt of further details which the Government of India have been asked to furnish.

5. In paragraph 4 of my last Report, I referred to the outstanding financial adjustments between the India Office and the War Office in connection with the new system of cash issues to soldiers for clothing on which account advances have been made to the War Office at various dates. Agreement has been reached on the general principles which should guide such adjustments, and financial settlement will follow as soon as the voluminous accounts concerned have been examined. Considerable progress in this direction has been made.

6. I now proceed to report on the Accounts for 1913–14.

The surcharges and disallowances outstanding at the close of the year are shown at the end of the Report, paragraph 27. Those which seem to merit special comment are mentioned in intervening paragraphs.

RECEIPTS.

REVENUE:

Interest:

7. Interest realised from investment of the Cash Balance - £205,689 11*s.* 11*d.*

This is the net amount received after deducting the Broker's commission.

Miscellaneous:

8. Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia - - - £10,033 18*s.* 0*d.*

I drew attention to the omission from this moiety claim against the Foreign Office of an item of 38*l.* 4*s.* which must be surcharged.

In paragraph 7 of my last Report I stated that a question had been raised as to whether a considerable number of further items of expenditure should not properly be included in these annual moiety claims against the Foreign Office. The matter has been referred to India and an early reply is promised.

MILITARY SERVICES:

Army-Effective:

9. Contribution by the Imperial Government - - £230,000 0*s.* 0*d.*

This contribution follows the recommendation of the Report of the Royal Commission on Indian Expenditure 1900.

It was further agreed that certain charges hitherto borne by Indian revenues should be taken over by the Imperial Exchequer as a set-off against other charges which the Royal Commission had proposed that the latter should bear.

Among those charges which up to that time India had paid was a subsidy of 10,000*l.* a year for the Zanzibar-Mauritius cable. This subsidy was, however, terminable, and expired in November 1913. Since that date, as I have pointed out, Indian revenues have been relieved by the Imperial Government of 10,000*l.* a year less than the Royal Commission recommended. The question is still the subject of correspondence with His Majesty's Treasury.

10. Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - £14,066 5*s.* 10*d.*

Short credits amounting to 381*l.* 6*s.* for passages chargeable to the Imperial Government, &c., must be surcharged.

I have raised a further question as to the abatement from a credit to India of a sum of 274*l.* 2*s.* 6*d.* for Light Dues, the liability for which should not have been thrown upon Indian revenues. This sum must also be surcharged.

Remittance Account between England and India:

11. Moiety of expenditure incurred in India in connection with

Lighting and Buoying the Persian Gulf - - £4,059 10*s.* 11*d.*

Surveying the Persian Gulf - - - £3,591·17*s.* 10*d.*

I have raised questions as to the sufficiency of the amounts claimed from the Foreign Office under both these heads. The matter is in process of adjustment.

12. Miscellaneous advances made in India - - £47,320 0*s.* 7*d.*

I raised a question as to the non-receipt from the Australian Government of a balance of 150*l.* on account of the instruction of an Australian officer at the Indian Staff College, Quetta. The matter has been adjusted but a sum of 510*l.* due from the New Zealand Government for a similar service remains still outstanding.

DISBURSEMENTS.

Post Office:

13. Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - £54,588 0*s.* 0*d.*

This payment is subject to adjustment.

The re-assessment of the Australian contribution to the cost of the Mail Service from 1st February 1912 and the consequent modification of the Indian liability (*see* also paragraph 10 of my last Report) still awaits the figures to be supplied by the General Post Office. That Department has promised their early production, and in the meantime has paid 30,000*l.* to the account of the Secretary of State as an instalment on account of 1912/15.

Political:

14. Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - £1,600 0*s.* 0*d.*

The Secretary of State has furnished me with a certificate of the sum expended under this head during the year and of the balance in hand on 31st March 1914. The certificate further states that the expenditure was necessary for the public service.

15. Miscellaneous Expenditure - - - £4,256 3*s.* 9*d.*

I raised a question as to the share payable by India of the charges by His Majesty's Office of Works for repairs at the Consulate at Basra. The sum of 6*l.* 6*s.* 5*d.* has been repaid but must be disallowed in this Account.

MILITARY SERVICES:

Army—Effective:

16. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	*s.*	*d.*		
For the year 1913–14 - -				924,375	13 8
Less—Refund of over-payments:					
For the year 1911–12 -	208	10	9		
„ 1912–13 -	6,880	8	8		
				7,088	19 5
				£917,286	14*s.* 3*d.*

The sum of 924,375*l.* 13*s.* 8*d.* represents the total advances for 1913–14 subject to adjustment.

The amount of 208*l.* 10*s.* 9*d.* refunded is in respect of over-payments for Deferred Pay and Gratuities disallowed in my last Report; and the abatement of 6,880*l.* 8*s.* 8*d.* is in adjustment of the Effective Charges for 1912–13.

17. The Army Effective Charge against India for 1912-13 was as follows:—

	£	*s.*	*d.*
Advances to the War Office in 1912–13 - - -	947,196	7	7
Less—Refund as above - - -	6,880	8	8
	£940,315	18	11

Viz., Capitation Rate of 11*l.* 8*s.* on the average number of Officers and Men of the Imperial Army in India calculated on the Establishment strength of the units actually in India:

	£	*s.*	*d.*
11*l.* 8*s.* per man on 75,570 officers and men - -	861,498	0	0
Deferred Pay chargeable to India - - -	14,828	8	8
Gratuities on death, discharge, &c., under the Pay Warrant: 34·26 per cent. chargeable to India -	63,989	10	3
	£940,315	18	11

18. In consequence of a question raised in my Department the percentage of Gratuities debitable to India for 1912–13 was reduced to 34·21 per cent. and to 34·32 per cent. in lieu of 34·34 per cent. for the previous year.

The total refund due, viz., 129*l.* 9*s.* 10*d.* must be disallowed in the present Account.

19. I have to report that during the year 1912–13 the Indian Establishment was maintained by the War Office at its proper strength.

20. The examination in my Department of the above claims for Deferred Pay and Gratuities brought to light overcharges amounting to 80*l.* 5*s.* 2*d.*, which must be disallowed in the present Account.

21. I have not received a reply to the question raised, *vide* paragraph 15 of my last Report, relative to the additional cost of Gratuities thrown upon Indian Revenues by the transfer of men to the Army Reserve before completion of their full period of colour service.

22. Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - - £59,000 0*s.* 0*d.*

This is a further advance to the Admiralty subject to adjustment.

In paragraph 16 of my last Report I referred to the Admiralty claim under this head up to 31st March 1911. This claim is still the subject of correspondence, but in the meantime, in consequence of criticism in my Department, it has been further reduced by a sum of 1,050*l.* under the item of Pension Charges on account of Officers.

Army—Non-Effective:

23. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

	£	*s.*	*d.*	
For the year 1913–14 - -	936,664	0	0	
Less—Refund of over-payment for 1912–13 - - -	9,635	0	0	
				£927,029 0*s.* 0*d.*

The sum of 936,664*l.* is an advance for 1913–14 subject to adjustment.

By deducting the refund of 9,635*l.* on account of 1912–13 from the advance payments for that year, viz., 922,503*l.*, the net sum of 912,868*l.* is arrived at, which has been certified to the Secretary of State to be the correct net charge against India for Retired Pay and Pensions of Officers, Widows, &c.

Marine—Effective:

24. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas - - - £100,047 4*s.* 6*d.*

The complement of Royal Naval vessels, for which 100,000*l.* a year is paid by India, was deficient on several occasions during 1913–14.

These deficiencies, together with similar shortages in previous years, are to be dealt with when the Admiralty claim for additional vessels employed in the suppression of the Arms Traffic in the Persian Gulf is finally settled. (*See* above, paragraph 22).

25. *Special Defences* (1902): *Stores for India* - - - £9,236 5*s.* 3*d.*

This sum includes an advance of 2,000*l.* to the War Office which is subject to adjustment.

Remittance Account between England and India:

26. Purchase of Silver - - - - - £4,528,055 9*s.* 8*d.*

Evidence has been furnished to me that all the silver was duly delivered to India.

27. The following is a list of Surcharges and Disallowances on the Account for 1913–14. Some of these have been mentioned in previous paragraphs.

Description and Amount of Item in the Account.	£ s. d.		Surcharges. £ s. d.		Disallowances. £ s. d.
RECEIPTS.					
Scientific and other Minor Departments	961 18 4		2 0 0		
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia	10,033 18 0	para. 8	38 4 0		
Discharge Purchase Money	387 0 0		18 0 0		
Indian Troop Service: Receipts from the Imperial Government, recoveries for messing, &c.	14,066 5 10	para. 10	655 8 6		
DISBURSEMENTS.					
Excise: Stores for India	95 10 2				3 3 0
Political: Miscellaneous	4,256 3 9			para. 15	6 6 5
Miscellaneous: Expenditure in connection with the Royal Commission on the Public Services in India	13,891 17 1				88 5 9
Army Effective: Payments to the Imperial Government for disbursements by the War Office in respect of His Majesty's British Forces serving in India	917,286 14 8			para. 18 para. 20	129 9 10 80 5 2
Furlough Allowances of Officers and Men of British Regiments serving in India	136,890 1 8				311 13 1
Passage of Officers and others not charged to Indian Troop Service	4,384 15 5				46 18 0
Pay and expenses of Artificers on appointment and other miscellaneous expenditure	2,052 14 10				5 4 0
Stores for India: Ordnance and Miscellaneous	500,327 15 2				1 16 0
Remittance Account between England and India: Stores chargeable to Provincial and Local Funds, &c.	302,048 4 3				14 9 0
		£	713 12 6	£	687 10 3

28. To the Balance, as shown by the Accountant-General in the present Account, - - - - - £ 8,157,732 0 0

the following sums must be added :

	£ s. d.	£ s. d.
Disallowances on previous Account (*see* paragraph 1)	57 4 6	
Surcharge on previous Account (*see* paragraph 2)	37 17 0	
Surcharges on present Account (*see* paragraph 27)	713 12 6	
Disallowances on present Account (*see* paragraph 27)	687 10 3	
		1,496 4 3
		£8,159,228 4 3

INDIA AUDIT OFFICE,
13th April 1915.

H. W. HARDING,
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1913 to 31st March 1914; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 52nd Section of the Government of India Act, 1858.

1. The number of Packing Accounts received back from India since the date of my last Report is as follows:—

0 for the year 1911–12, leaving 68 outstanding.
55 for the year 1912–13, leaving 78 outstanding.

2. In the year 1913–14, 10,229 Packing Accounts were sent to India, of which 266 are outstanding at the present date. These documents are the evidence of the due receipt of Stores in India, and the basis for recoveries of the value of short deliveries.

3. In regard to the losses of Government Stores *ex* S.S. "Beachy" and S.S. "Clan Mackenzie" mentioned in paragraph 4 of my last Report, the sum of 1,926*l.* 19*s.* 3*d.* has been recovered on account of the S.S. "Beachy". The loss of Government Stores *ex* S.S. "Clan Mackenzie" is still the subject of legal proceedings.

INDIA AUDIT OFFICE,
13th April 1915.

H. W. HARDING,
Auditor.

No. 4.

SUMMARY of PAYMENTS in the Year 1913–14 for Stores procured for Shipment to India.

Head of Service.	Stores.			Freight.			TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Expenditure charged against Revenue:									
Land Revenue	789	15	8	40	5	6	830	1	2
Opium	282	3	3	46	19	2	329	2	5
Salt	769	4	6	23	4	9	792	9	3
Stamps	103,994	15	1	2,549	19	0	106,544	14	1
Excise	83	12	5	11	17	9	95	10	2
Customs	425	14	5	7	9	11	433	4	4
Forest	753	17	6	41	12	0	795	9	6
Post Office	682	17	6	9	5	6	692	3	0
Telegraph:									
*Indo-European Telegraph	23,661	3	6	1,365	0	5	25,026	3	11
Telegraph Lines in India	135,329	8	8	7,048	11	3	142,377	19	11
Mint	10,052	7	0	348	9	11	10,400	16	11
General Administration	120,013	9	6	1,293	6	7	121,306	16	1
Law and Justice	154	2	0	3	3	5	157	5	5
Political	6,594	15	2	377	1	7	6,971	16	9
Scientific and other Minor Departments	19,788	15	7	354	10	4	20,143	5	11
Stationery and Printing	95,822	1	0	3,990	2	3	99,812	3	3
Famine Relief and Insurance:									
Construction of Protective Irrigation Works	14,893	5	8	1,264	2	7	16,157	8	3
Irrigation: Major Works	13	6	10	0	18	9	14	5	7
„ Minor Works	996	18	3	159	8	2	1,156	6	5
Other Public Works:									
Civil Works	19,294	6	7	3,137	2	8	22,866	7	5
Ditto New Capital at Delhi	416	1	6	18	16	8			
Military Services:									
Army-Effective:									
Clothing	91,483	3	0	1,181	12	3	782,188	2	2
Ordnance and Miscellaneous	487,269	7	10	13,058	7	4			
Operations in the Persian Gulf	17,330	4	10	22,042	8	6			
Medical	90,301	10	3	4,104	18	10			
Military Farms	10,719	4	7	575	2	8			
Supply and Transport Corps	42,131	1	11	1,991	0	2			
Marine:									
Coal	4,049	9	2	2,964	8	0	117,655	13	10
Miscellaneous	105,379	12	7	5,262	4	1			
Military Works	33,623	6	1	4,328	3	11	41,690	2	2
Ditto New Capital at Delhi	3,579	7	1	159	5	1			
Special Defence Works (1902)	8,420	3	3	816	2	0	9,236	5	3
£	1,449,098	12	2	78,575	1	0	1,527,673	13	2
Expenditure not charged to Revenue:									
State Railways:									
Eastern Bengal Railway	394,126	15	1	21,753	18	3	2,947,828	1	2
Ditto (Sara Bridge)	251,513	3	11	36,616	2	8			
Jodhpur-Hyderabad Railway	1,956	3	7	247	13	2			
North-Western Railway	1,776,956	19	8	113,708	10	10			
Oude and Rohilkund Railway	332,857	12	10	18,091	1	2			
Irrigation Works	51,366	15	1	3,085	5	6	54,452	0	7
Initial expenditure on the New Capital at Delhi	22,846	1	4	1,064	2	6	23,910	3	10
Remittance Account:									
Stores chargeable to Provincial and Local Funds and to Native States:									
Railway Stores	50,821	11	7	3,701	13	6	302,048	4	3
Other Stores	227,160	2	8	20,364	16	6			
Twante Canal Project	17,618	19	5	548	2	4	18,167	1	9
Nickel, &c., supplied for Coinage	11,310	0	0	800	12	7	12,110	12	7
TOTAL £	4,587,632	17	4	298,557	0	0	4,886,189	17	4

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

21st August 1914.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1913 to 31st March 1914.

	£	s.	d.	£	s.	d.
1. Capital Charges of the Service				—		
2. Salaries of Establishments in England and India				4,092	17	0
3. Hire and Fittings of Transports				142,957	9	4
4. Coal				56,622	1	10
5. Mess of Officers				11,968	16	3
6. Provisions and Stores for Troops and Horses				40,802	18	6
7. Miscellaneous Charges				10,193	15	3
8. Suez Canal Transit Charges				37,535	8	8
9. Miscellaneous Expenses				1,076	8	2
10. Conveyance in other than Indian Troop Service Transports. — Troops on Freight	717	2	8			
Royal Indian Marine Ship, &c. — Messing, Rations, Pay, Telegrams, &c.	1,772	2	7			
				2,489	5	3
11. Repayments on account of Passages				259	10	0
				307,998	10	3
Deduct—						
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.	13,775	8	4			
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers	197	0	6			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores	342	2	7			
Recoveries on account of furlough passages granted on payment, &c.	2,914	12	7			
				17,229	4	0
			£	290,769	6	3
Abate—Transactions through the Troop Service Accounts for "Other Services"				2	3	8
			£	290,767	2	7

	£	s.	d.	£	s.	d.	£	s.	d.
Net Expenditure in England as shown in the Home Accounts :—									
Disbursements (page 17)	298,777	4	0						
Receipts (page 16)	14,066	5	10				284,710	18	2
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—									
Disbursements (page 239, Rs. 1,32,801)	8,853	8	5						
Receipts (page 219, Rs. 41,988)	2,797	4	0				6,056	4	5
						£	290,767	2	7

ADMIRALTY, 15th March 1915.

GRAEME THOMSON,
Director of Transports.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1913-14. Budget Estimate, March 1913.	1913-14. Account.	Increase.	Decrease.	
	£	£	£	£	
REVENUE.					
INTEREST:					
Interest realized from investment of Cash Balance, &c.	192,000	241,154	49,154	—	1
Paper Currency Reserve Investment: Interest	78,200	78,211	11	—	
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	5,000	4,583	—	417	2
Miscellaneous	—	202	202	—	3
MINT:					
Proceeds of sale of Indian Coins sent to this country for assay	—	64	64	—	
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	700	676	—	24	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	800	962	162	—	
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,700	11,196	—	504	4
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	33,900	30,366	—	3,534	5
Subscriptions towards Indian Civil Service Family Pensions	19,000	20,307	1,307	—	6
MISCELLANEOUS:					
Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items	21,800	40,711	18,911	—	7
RAILWAY REVENUE ACCOUNT:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	5,000	7,405	2,405	—	8
Southern Punjab Railway Ditto ditto	65,000	69,365	4,365	—	9
MILITARY SERVICES					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	44,000	53,585	9,585	—	10
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowances of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	56,600	31,442	—	25,158	11
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	38,000	36,159	—	1,841	12
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	801,900	856,618			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	4,415,000	4,832,788	417,788	—	13
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,000	5,637	3,637	—	14
	4,417,000	4,838,425			
Carried forward £	5,218,900	5,695,043			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1913–14.

EXPLANATIONS OF INCREASE OR DECREASE.

1	The rates of interest on short loans were higher than was estimated. There was also an increase of 18,383*l.* in interest received on advances to the Imperial Bank of Persia for the purposes of the Persian Government.
2	Due to a falling off in the traffic owing to the Balkan War.
3	The Account represents sale proceeds of cable core.
4	There were slight decreases under each of the Funds.
5	Mainly due to decreases under Military Funds.
6	Due to increased payments of Leave Allowances in this country and to a large sum received in commutation of subscriptions.
7	The Account includes a net receipt of 25,822*l.* for fines incurred by Contractors in providing Stores, whereas the Budget Estimate contemplated a net refund on that account. On the other hand, there was a decrease of 5,966*l.* in the receipt on account of Diplomatic and Consular Establishments in Persia, and of 1,254*l.* in the recoveries in respect of Stores lost in transit to India, and there were slight variations under other sub-heads.
8	The Account represents the Government share of surplus profits for 15 months to 31st March 1913 instead of for the year 1912 as provided for in the Budget Estimate.
9	The Government share of surplus profits for the year 1912 exceeded the amount estimated by the Company.
10	Due to the advances by Army Paymasters in the Colonies, which are set off against the receipts in this country in respect of the Capitation Rate, being less than was anticipated when the Budget Estimate was framed.
11	There was a decrease of 16,806*l.* in the receipts on account of the Consolidated Clothing Allowances of British Soldiers owing to the postponement of adjustments with the War Office; of 9,890*l.* in the value of articles in possession of Regiments on their transfer to the British Establishment owing partly to reduced value of articles and partly to the absence of Cavalry relief; and of 3,069*l.* in the proceeds of sales of unserviceable stores. On the other hand, there was an increase of 1,667*l.* in the receipts on account of the Indian Troop Service owing to services chargeable against the Imperial Government, and of 2,940*l.* in miscellaneous receipts which included 1,950*l.* contributed by the Imperial Government in respect of the cost for three years of the Military Attaché at Meshed.
12	The provision in the Budget Estimate for the growth of these Receipts was too high.
13	The Account includes 1,390,000*l.* in respect of 2,000,000*l.* Bengal-Nagpur Railway Company Debenture Stock issued in January 1914 instead of, as contemplated, in 1914–15, and 496,250*l.* in respect of 500,000*l.* Debentures issued by the same Railway Company. On the other hand, 1,135,000*l.* Debentures of the Assam-Bengal, Bengal-Nagpur, and Madras and Southern Mahratta Railway Companies were renewed instead of being replaced by fresh Capital, and 280,000*l.* Debentures of the Bengal-Nagpur Railway Company were discharged without replacement. It was, moreover, expected that the Madras and Southern Mahratta Railway Company would raise 3,300,000*l.* Capital the net proceeds of which would be 3,000,000*l.*, whereas only 2,975,000*l.* Capital was raised the net proceeds of which were 2,946,538*l.*
14	Due to receipts from underwriters in respect of Stores lost in transit to India, and to the sale of obsolete stores returned from India.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements.

RECEIPTS—*continued.*	1913–14. Budget Estimate, March 1913.	1913–14. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	5,218,900	5,695,043			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the Imperial Government of Moiety of expenditure in England in connection with Lights at Perim Island	—	79	79	—	
Persian Gulf Radio Offices	1,800	3,024	1,224	—	1
Lighting and buoying the Persian Gulf	18,700	9,137	—	9,563	2
Troops lent for service in Persia	500	434	—	66	
Defence Works at Aden	2,100	—	—	2,100	3
Expenditure in England in connection with additional troops at Hong Kong	500	3,009	2,509	—	4
Pay of Second Lieutenants on appointment to the Indian Army	1,000	398	—	602	5
Receipts in respect of the Currie Scholarship and the Norman Memorial	—	52	52	—	
Receipts in respect of passages of Indian Students	—	403	403	—	6
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve: Bills of Exchange and Telegraphic Transfers appropriated	—	2,150,000	2,150,000	—	7
Consols, Exchequer and Corporation of London Bonds, British and Colonial Treasury Bills sold or paid off	5,614,500	7,003,784	1,389,284	—	8
Dividends on investments, discount on Treasury Bills, and interest on Loans at short notice	563,600	575,061	11,461	—	9
Unclaimed Interest repaid by the Bombay Baroda and Central India Railway Company in consequence of the purchase of the undertaking by the State	—	56	56	—	
	6,202,700	9,745,437			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Repayments by His Majesty's Treasury and other Public Departments, in respect of Expenditure incurred in India in connection with Indian Force in North China	18,000	19,749	1,749	—	10
Additional troops at Hong Kong	9,500	18,993	9,493	—	11
Moiety of expenditure incurred in India in connection with Lights at Perim Island	—	74	74	—	
Persian Gulf Radio Offices	—	13	13	—	
Lighting and buoying the Persian Gulf	9,000	4,059	—	4,941	12
Surveying the Persian Gulf	—	3,592	3,592	—	13
Troops lent for service in Persia	59,500	39,642	—	19,858	14
Postal and Money Order transactions (receipts in excess of payments)	976,000	1,196,545	220,545	—	15
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	275,000	361,741	86,741	—	16
Estates remitted from India by Administrators-General by means of Bills on London	35,000	39,532	4,532	—	17
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	900	919	19	—	
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	900	920	20	—	
East Indian Railway Company: Transfer fees and miscellaneous refunds	800	1,472	672	—	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,200	1,337	137	—	
South Indian Railway Company: On account of Debenture Capital	500,000	—	—	500,000	18
Transfer fees and miscellaneous refunds	1,000	4,207	3,207	—	19
Miscellaneous receipts	8,000	13,749	5,749	—	20
Gold received from India: net proceeds	450,000	453,024	3,024	—	21
Bills of Exchange and Telegraphic Transfers on India (*See also* under Gold Standard Reserve)	21,650,000	29,050,827	7,400,827	—	22
	23,994,800	31,210,395			
TOTAL RECEIPTS	£ 35,416,400	46,650,875			

of the Home Treasury of the Government of *India*, for the Year 1913–14—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1	The repayments by the Imperial Government were in respect of periods different to those contemplated in the Budget Estimate. Also the payments during the year in respect of lighting and buoying the Persian Gulf were less than was expected.
2	
3	The recovery from the Imperial Government was postponed.
4	More officers were on leave from their regiments than was expected when the Budget Estimate was framed.
5	The repayments were less because fewer officers were appointed owing to a change in the terms at the Royal Military College.
6	These transactions could not be foreseen when the Budget Estimate was framed.
7	Due to the decision to sell Telegraphic Transfers against gold brought to this country from Egypt or Australia with a view to the remittance of the profits on coinage for deposit in gold at the Bank of England.
8	Due to the sale, for which no provision was made in the Budget Estimate, of Consols which realised 824,936*l.*, and to the investment of 583,730*l.* of the proceeds of maturing securities in similar securities maturing within the year. On the other hand, British Treasury Bills were replaced at a higher rate of interest than was contemplated in the Budget Estimate.
9	Mainly due to a higher rate of discount on short dated bills, and to a higher rate of interest on loans at short notice.
10	The Account represents advances by the War Office in respect of the Imperial liability to the end of the year, which proved to be more than the amount included in the Budget Estimate.
11	
12	The repayments by the Imperial Government were in respect of periods different to those contemplated in the Budget Estimate.
13	When the Budget Estimate was prepared, receipts on this account could not be foreseen.
14	The decrease was due to the withdrawal of one of the regiments in April 1913.
15	The receipts for Money Orders issued in the Colonies were much greater than appeared probable when the Budget Estimate was framed.
16	There was an increase of 85,780*l.* in the receipts for supplies to His Majesty's Ships, and there were variations under other sub-heads.
17	The Budget Estimate, which was based on the average of previous years, was too low.
18	The Budget Estimate represented the amount of Debentures maturing for replacement within the year. The Debentures were, however, renewed.
19	Due to exceptional receipts from underwriters in respect of Stores lost in transit to India.
20	Due to exceptional receipts, and to increased recoveries on account of the General Provident Fund.
21	The light weight gold coin, shipped with a view to the reduction of the sales of Bills of Exchange and Telegraphic Transfers in 1913–14, and received per "Marmora" in April 1913, realised 3,024*l.* more than was estimated.
22	The excess was applied towards meeting net additional disbursements in 1913–14, which included 4,528,056*l.* for purchase of silver, and 1,334,742*l.* for additional Home Expenditure on Capital Account, including 280,000*l.* for discharge of Railway Debentures. The balance has been utilised towards meeting the net disbursements in 1914–15.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1913–14. Budget Estimate, March 1913	1913–14. Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	1,200	899	—	301	1
Stores for India	100	830	730	—	2
OPIUM:					
Sundry items	—	415	415	—	3
Stores for India	400	329	—	71	
SALT: Stores for India	1,500	793	—	707	4
STAMPS: Stores for India	91,600	106,545	14,945	—	5
EXCISE: Stores for India	—	96	96	—	
CUSTOMS:					
Sundry items	—	1	1	—	
Stores for India	100	433	333	—	6
FOREST:					
Expenses in connection with and Allowances to Probationers for the Department, &c.	4,000	4,117	117	—	
Stores for India	600	796	196	—	7
INTEREST ON DEBT (excluding that charged to Railways):					
Interest on Loans contracted in England	1,916,900	2,025,640	108,740	—	8
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	62,200	62,244	44	—	
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,600	54,588	—	12	
Sundry items	—	7	7	—	
Stores for India	9,000	692	—	8,308	9
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	29,000	30,647	1,647	—	10
Other Payments	23,900	28,968	5,068	—	11
Indian Telegraph Department:					
Erection in India of a wireless telegraph station of the Imperial chain	40,000	—	—	40,000	12
Absentee Allowances and contingent expenses	8,000	10,548	2,548	—	13
Stores for India	157,000	142,378	—	14,622	14
MINT:					
Sundry items	200	163	—	37	
Stores for India	7,900	10,401	2,501	—	15
GENERAL ADMINISTRATION:					
Home Establishment, &c.	259,400	262,454	3,054	—	16
Payments on account of Administration in India	4,600	6,778	2,178	—	17
Stores for India	126,000	121,307	—	4,693	18
LAW AND JUSTICE:					
Sundry items	500	159	—	341	19
Stores for India	—	157	157	—	20
POLICE: Passage of Assistant Superintendents on appointment, &c.	1,500	1,630	130	—	
PORTS AND PILOTAGE: Sundry items	100	200	100	—	
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	10,500	10,383	—	117	
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment	400	148	—	252	21
MEDICAL:					
Maintenance of Lunatics	1,900	1,619	—	281	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	10,100	6,700	—	3,400	22
Carried forward £	2,823,200	2,893,065			

of the Home Treasury of the Government of *India*, for the Year 1913–14—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Mainly due to the payments in connection with certain Appeal Cases falling in April 1914 instead of in the previous month as was contemplated when the Budget Estimate was prepared.
2	Mainly due to the cost of a printing press in respect of which no provision was made in the forecast received from India.
3	The Account represents exceptional expenditure for which no provision could be made in the Budget Estimate.
4	Due to payments postponed to 1914–15.
5	The demands were greater than was indicated in the forecasts received from India.
6	
7	
8	The amounts transferred to "State Railways—Interest on Debt," and to "Irrigation: Major Works—Interest on Debt," were respectively 100,355*l.* and 8,221*l.* less than was estimated. (*See* explanations under those heads).
9	The demands were less than was indicated in the forecasts received from India.
10	Due to an increase in Indian traffic.
11	The Account includes a payment which it was expected would fall in 1912-13 of 1,904*l.* as compensation for damage caused by the cable steamer "Patrick Stewart" to S.S "Bassano." The remainder of the increase was mainly in respect of Stores chiefly in connection with the re-construction of the Arabistan line which was not provided for in the Budget Estimate.
12	The payment on this account was postponed to 1914–15.
13	More officers were on leave than was contemplated when the Budget Estimate was prepared.
14	Due to the postponement of payments to 1914–15.
15	The demands were greater than was indicated in the forecast received from India.
16	The Account includes 2,810*l.* for the Indian Students' bureau, the expenditure in respect of which was estimated for under "Miscellaneous," and there was an increase of 892*l.* in Charges of the Store Department and of 903*l.* in Telegrams to India. On the other hand, there was a decrease of 1,747*l.* in Salaries of the Home Establishment.
17	Mainly due to payments, for which no provision was made in the Budget Estimate, for portraits of His Majesty the King-Emperor, and of Lord Minto, and of allowances of officers while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India.
18	The demands were less than was indicated in the forecasts received from India.
19	The Budget Estimate provided for the Outfit Allowance of a Judge in respect of which no expenditure was incurred during the year.
20	No forecast was received from India. The Account represents payments in respect of indents received during the year.
21	Fewer chaplains were appointed in this country than were provided for in the Budget Estimate.
22	The Budget Estimate provided for the payment of the grant of 5,000*l.* for one year to the Committee for Plague Investigation in India whereas the Account includes a payment for one quarter only. There were also slight variations under other sub-heads.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1913–14. Budget Estimate, March 1913.	1913–14. Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward	2,823,200	2,893,065			
POLITICAL:					
Sundry items	3,600	8,174	4,574	—	1
Stores for India	19,200	6,972	—	12,228	2
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	9,900	14,643	4,743	—	3
Stores for India	19,000	20,143	1,143	—	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,900	9,870	—	30	
Members of the Bengal Nizamut Family and of the Angria Family	1,200	1,319	119	—	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	404,000	450,326	46,326	—	5
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	670,000	666,949	—	3,051	6
Indian Civil, Military, and Medical Funds, &c.	1,381,000	1,364,247	—	16,753	7
Indian Civil Service Family Pensions	26,000	23,451	—	2,549	8
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	7,200	5,496	—	1,704	9
Stores for India	77,400	99,812	22,412	—	10
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	28,500	34,331	5,831	—	11
Miscellaneous Charges connected with the supply of Stores to India	20,000	12,029	—	7,971	12
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Railways: Payments to the South Indian Railway Company for construction of the Dharmapuri-Hosur Extension	—	741	741	—	13
Construction of Protective Irrigation Works: Stores for India	7,200	16,157	8,957	—	14
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	385,100	385,084	—	16	
East Indian Railway	359,800	359,738	—	62	
Eastern Bengal Railway (including Bengal Central Railway)	45,500	45,539	39	—	
Great Indian Peninsula Railway	206,000	205,955	—	45	
Indian Midland Railway	144,200	144,119	—	81	
Madras Railway	66,500	66,509	9	—	
Madras and Southern Mahratta Railway	64,800	64,816	16	—	
Oude and Rohilkund Railway	318,700	318,670	—	30	
Scinde Punjab and Delhi Railway	130,700	130,627	—	73	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,759,500	1,659,145	—	100,355	15
Oude and Rohilkund Railway Discount Sinking Fund	3,900	3,896	—	4	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,134,300	1,134,340	40	—	
Eastern Bengal Railway	117,000	116,960	—	40	
Great Indian Peninsula Railway	1,268,500	1,268,627	127	—	
Madras Railway	488,400	488,381	—	19	
Scinde Punjab and Delhi Railway	371,300	371,273	—	27	
State Railways—Sinking Funds:					
East Indian Railway	113,400	113,468	68	—	
Eastern Bengal Railway	8,400	8,460	60	—	
Scinde Punjab and Delhi Railway	69,700	69,779	79	—	
State Railways—Interest chargeable against Companies on Advances:					
Bengal-Nagpur Railway	94,300	94,250	—	50	
Great Indian Peninsula Railway	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	96,000	95,990	—	10	
Bengal-Nagpur Railway	307,700	303,300	—	4,400	16
Bombay Baroda and Central India Railway	95,000	95,000	—	—	
Burma Railways	112,500	112,500	—	—	
East Indian Railway	485,000	485,000	—	—	
Great Indian Peninsula Railway	199,700	199,750	50	—	
Madras and Southern Mahratta Railway	342,700	343,187	487	—	17
South Indian Railway	87,600	87,850	250	—	18
Carried forward £	14,611,300	14,627,823			

of the Home Treasury of the Government of *India*, for the Year 1913–14—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The Account includes payments in connection with Tibetan Students and other unforeseen expenditure.

2 Due to the carry forward to 1914–15 of payments for Stores required for lighting and buoying the Persian Gulf the Indian moiety of which is included under this head.

3 Due to an increase in the payments arising out of Dr. Stein's explorations in Chinese Turkestan, and in the payments to the International Institute of Agriculture. The Account also includes 2,403*l*. for the Allowances of Officers in connection with coolie emigration for which no provision was made in the Budget Estimate.

4 The demands were greater than was indicated in the forecasts received from India.

5 There was an increase of 13,200*l*. in Furlough Pay and of 33,126*l*. in Absentee Allowances.

6 Mainly due to a decrease under Home Service Pensions including a decrease of 1,721*l*. in respect of gratuities payable under the Superannuation Act, 1909, on the retirement of Officers.

7 There was a decrease of 1,186*l*. in Civil Service Annuities, of 5,543*l*. in Civil Funds, of 8,115*l*. in Military Funds, and of 2,368*l*. in Medical Funds. On the other hand, the payments in respect of the Indian Navy Fund showed an increase of 459*l*.

8 The payments did not increase as was anticipated.

9 Mainly due to payments in April 1914 which were expected to fall in the previous month.

10 The demands were greater than was indicated in the forecasts received from India.

11 There was an increase of 3,392*l*. in the expenditure in connection with the Public Services Commission, and the Account includes 6,789*l*. for expenditure, not provided for in the Budget Estimate, in connection with the Royal Commission on Indian Finance and Currency. On the other hand, the Budget Estimate included 4,200*l*. for the Indian Students' bureau, the payments in respect of which appear in the Account under "Administration."

12 The Budget Estimate provided for a net refund of 12,000*l*. in respect of fines and penalties incurred by contractors in providing Stores, whereas the transactions during the year resulted in a net receipt, and there was a transfer to final heads within the year of 185*l*. from "Stores Stock," the expenditure on which account was incurred in previous years. On the other hand, there was an increase of 2,112*l*. in payments for lighterage, commission on freight, &c., and the Account includes 2,102*l*. for Packing Charges which were not transferred to final heads within the year.

13 The Account represents payments which it was expected would have been made in 1912–13.

14 The demands were greater than was indicated in the forecasts received from India.

15 The Budget Estimate represented one year's interest at 3·4873 per cent. (the estimated rate for 1912–13) on 50,453,581*l* (46,685,731*l*. the total expenditure to 31st March 1912 + 2,523,800*l*. the Revised Estimate for 1912–13 + 1,244,050*l*. moiety of the Estimate for 1913–14 as at 1st February 1913). The Account is one year's interest at 3·2773 per cent. (the ascertained rate for 1913–14) on 50,625,366*l*. (49,126,073*l*. the actual expenditure to 31st March 1913 + 1,499,293*l*. moiety of the actual expenditure during 1913–14).

16 There was a decrease of 4,900*l*, owing to the discharge of 280,000*l*. Debentures. On the other hand, Debentures were renewed at a higher rate of interest than was estimated.

17 The Budget Estimate provided for one half-year's interest at 3½ per cent. on 2,800,000*l*. Debenture Stock and 500,000*l*. Debentures. The Account includes one half-year's interest on 2,500,000*l*. 4 per cent. Debenture Stock and 475,000*l*. 3½ per cent. Debentures.

18 Owing to the renewal of Debentures at a higher rate of interest than was estimated.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1913–14.				
	Budget Estimate, March 1913.	Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	14,611,300	14,627,823			
IRRIGATION:					
Major Works:					
Interest on Debt: Interest on Capital Outlay not charged to Revenue	126,900	118,679	—	8,221	1
Stores for India	—	14	14	—	
Minor Works: Stores for India	7,200	1,156	—	6,044	2
OTHER PUBLIC WORKS:					
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	77,000	75,872	—	1,128	3
Sundry items	2,500	2,445	—	55	
Stores for India	5,900	22,432	16,532	—	4
Ditto New Capital at Delhi		435	435	—	5
MILITARY SERVICES					
Army—Effective:					
Payments to War Office in respect of British Forces serving in India	947,000	917,287	—	29,713	6
Furlough Allowances and Pay during Voyage of British Forces serving in India	139,000	145,302	6,302	—	7
Consolidated Clothing Allowances of British Soldiers	15,200	412	—	14,788	8
Furlough Allowances of Officers of the Indian Service	360,000	361,405	1,405	—	
Indian Troop Service	307,900	298,777	—	9,123	9
Passage of Officers and others not charged to Indian Troop Service	5,000	4,385	—	615	
Purchase of Horses	3,000	4,464	1,464	—	10
Operations in the Persian Gulf	64,000	70,168	6,168	—	11
Miscellaneous	33,500	36,902	3,402	—	12
Stores for India:					
Clothing	87,800	92,665	4,865	—	13
Ordnance and Miscellaneous	539,300	500,328	—	38,972	14
Operations in the Persian Gulf	50,000	39,373	—	10,627	15
Medical	90,400	94,406	4,006	—	16
Military Farms	11,000	11,294	294	—	17
Supply and Transport	37,400	44,122	6,722	—	18
Stores taken to India with Troops:					
Clothing	6,600	825	—	5,775	19
Ordnance and Miscellaneous	25,900	16,761	—	9,139	20
Army—Non-Effective:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	935,000	927,029	—	7,971	21
Pay of Non-effective Colonels of Royal Artillery	6,000	6,174	174	—	
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,435,000	1,407,596	—	27,404	22
Miscellaneous Pensions, &c.	95,000	94,270	—	730	
Indian Military Service Family Pensions	78,000	80,804	2,804	—	23
Marine—Effective:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,047	—	53	
Royal Indian Marine Furlough Pay	9,000	10,050	1,050	—	24
Sundry items	2,000	1,686	—	314	
Stores for India	110,500	117,656	7,156	—	25
Marine—Non-effective:					
Royal Indian Marine Retired Pay	27,000	25,284	—	1,716	26
Indian Navy Retired Pay	3,000	2,419	—	581	27
Military Works:					
Stores for India	19,800	37,951	18,151	—	28
Ditto New Capital at Delhi		3,739	3,739	—	29
Special Defences (1902): Stores for India	7,100	9,236	2,136	—	30
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£20,381,300	20,311,673			

of the Home Treasury of the Government of *India*, for the Year 1913–14—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate represented one year's interest at 3·4873 per cent. (the estimated rate for 1912–13) on 3,638,723*l*. (3,561,323*l*. the total expenditure to 31st March 1912 + 33,300*l*. the Revised Estimate for 1912–13 + 44,100*l*. moiety of the Budget Estimate for 1913–14). The Account is one year's interest at 3·2773 per cent. (the ascertained rate for 1913–14) on 3,621,238*l*. (3,591,841*l*. the total expenditure to 31st March 1913 + 29,397*l*. moiety of the expenditure for 1913–14).
2	The demands were less than was indicated in the forecasts received from India.
3	There was a decrease of 2,249*l*. in Furlough Pay. On the other hand, there was an increase of 1,121*l*. in Absentee Allowances.
4 5	The demands were greater than was indicated in the forecasts received from India.
6	The Budget Estimate was based on the War Office Account for 1912–13 in which, owing to exceptional circumstances, the amount of Deferred Pay and Gratuities proved to be unusually large. The Account also takes into consideration refunds by the War Office of 209*l*. and 6,880*l*. on account of the years 1911–12 and 1912–13 respectively.
7	There was an increase of 9,890*l*. in Furlough Pay. On the other hand, there was a decrease of 3,588*l*. in Voyage Pay.
8	Due to the postponement of payments pending the settlement of financial adjustments with the War Office.
9	Due to a saving in expenditure in fittings owing to the re-engagement of the same transports as in 1912–13, to receipts in respect of coal abated from disbursements, and to fewer payments falling within the year in respect of victualling and canal dues.
10	More horses were paid for during the year than was expected when the Budget Estimate was prepared.
11	The Account includes 11,168*l*. as a moiety of the compensation, &c., to Muscat Arms dealers for which no provision was made in the Budget Estimate. On the other hand, the payment in respect of His Majesty's Ships engaged in the suppression of the Arms Traffic was 5,000*l*. less than the Budget Estimate.
12	The Account includes 1,371*l*. for the Army in India and Ordnance Services Committees, for which no provision was made in the Budget Estimate, and there were variations under other sub-heads.
13	The increase was due to the increased cost of stores.
14	The demands were less than was indicated in the forecasts received from India.
15	Due to a transfer of expenditure to 1914–15.
17	The increase was due to the increased cost of Stores.
16 18	The demands were greater than was indicated in the forecasts received from India.
19	Due to the postponement of payments pending the settlement of financial adjustments with the War Office.
20	Due to the reduced value of infantry equipment and to the exclusion of one cavalry regiment from the programme of reliefs.
21	The decrease was mainly due to a refund of an excess advance in respect of the Account for 1912–13.
22	Mainly due to the decrease in the payments for Colonels' Allowances.
23	The payments on this Account increased more rapidly than was expected.
24	The number of officers on furlough was more than was provided for in the Budget Estimate.
25	Mainly due to the increased cost of Stores.
26	The payments on this Account did not increase as was expected.
27	The payments on this Account decreased more rapidly than was expected.
28 29	The demands were greater than was indicated in the Indian forecasts.
30	Mainly due to the payment in respect of two 6-inch guns for Fort Morbut, for which there was no provision in the Budget Estimate.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1913–14. Budget Estimate, March 1913.	1913–14. Account.	Increase.	Decrease.	
	£	£	£	£	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	20,381,300	20,311,673			
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	444,000	415,881	—	28,119	1
Ditto Sara Bridge	253,300	288,129	34,829	—	2
Jodhpur-Hyderabad Railway	2,200	2,204	4	—	
North-Western Railway	1,392,400	1,890,665	498,265	—	3
Oude and Rohilkund Railway	367,800	350,949	—	16,851	4
Other Payments	15,000	19,512	4,512	—	5
Burma Railways Company for construction of State Extensions	30,500	26,536	—	3,964	6
Payment to the Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State	4,700	4,711	11	—	
IRRIGATION WORKS:					
Stores for India	88,200	54,452	—	33,748	7
Miscellaneous payments	—	4,343	4,343	—	8
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:					
Stores for India	—	23,910	23,910	—	9
Miscellaneous expenditure	5,000	12,501	7,501	—	10
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.	2,603,100	3,093,793			
FOR DISCHARGE OF DEBENTURES	1,415,000	280,000	—	1,135,000	11
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	1,822,900	1,793,117	—	29,783	12
DEBT.	3,237,900	2,073,117			
PERMANENT DEBT DISCHARGED:					
India Bonds	500,000	500,000	—	—	
Indian Midland Railway Debentures	1,111,200	1,111,200	—	—	
Madras Railway Debentures	170,000	170,000	—	—	
DEPOSITS AND ADVANCES.	1,781,200	1,781,200			
ADVANCES REPAYABLE:					
Recoverable from the Imperial Government:					
Moiety of expenditure in England in connection with—					
Persian Gulf Radio Offices	2,200	1,354	—	846	13
Lighting and buoying the Persian Gulf	18,700	4,421	—	14,279	14
Troops lent for service in Persia	500	358	—	142	
Compensation to Muscat arms dealers	—	11,116	11,116	—	15
Defence Works at Aden	2,100	4,535	2,435	—	16
Expenditure in England in connection with Troops at Hong Kong	500	3,009	2,509	—	17
Pay of Second Lieutenants on appointment to the Indian Army	1,000	399	—	601	18
Expenditure in England in connection with the Turco-Persian Frontier Commission	—	1,250	1,250	—	19
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	—	50,000	50,000	—	20
Payments on account of the Currie Scholarship and the Norman Memorial	—	43	43	—	
Payments in respect of passages of Indian Students	—	393	393	—	21
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve:					
Investments in British and Colonial Government and other Securities	5,614,500	8,009,232	2,394,732	—	22
Deposit of Gold at the Bank of England	550,000	2,700,000	2,150,000	—	23
Custody of Gold	—	315	315	—	
Portion of outstanding Interest repaid by Railway Companies on the purchase of their undertakings by the State	—	23	23	—	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	6,189,500	10,786,448			
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.	20,000	24,333	4,333	—	24
Family Remittances, Remittances by British Troops for deposit in Post Office Savings Banks, Remittances by Administrators General, &c.	170,000	169,055	—	945	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	69,700	72,740	3,040	—	25
Bombay Baroda and Central India Railway Company: Ditto	772,600	661,427	—	111,173	26
East Indian Railway Company:					
Advances for purchase of Stores, &c.	961,000	1,620,090	659,090	—	27
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,843,100	1,908,622	65,522	—	28
South Indian Railway Company:					
For discharge of Debentures	500,000	—	—	500,000	29
Advances for purchase of Stores, &c.	717,600	702,645	—	14,955	30
Rohilkund and Kumaon Railway Company:					
Interest on new 4 per cent. Debenture Stock allocated to State Works	15,900	15,520	— c	380	31
South Indian Railway Company:					
Special payment to be adjusted against Company's share of surplus profits	5,000	5,000	—	—	
Stores chargeable to Provincial and Local Funds, and to Native States	219,000	302,048	83,048	—	32
Twante Canal Project, Burma	14,700	18,167	3,467	—	33
Nickel, &c., for Coinage purposes	2,100	12,111	10,011	—	34
National Health Insurance: Stamps for India	48,000	62,853	14,853	—	35
Miscellaneous payments to be brought to charge or recovered in India	101,600	103,879	2,279	—	
Purchase of Silver	—	4,528,056	4,528,056	—	36
	5,490,300	10,236,546			
TOTAL DISBURSEMENTS	£39,683,300	48,282,777			

of the Home Treasury of the Government of *India*, for the Year 1913–14—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 2 3 4 6	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 348, dated 29th November 1912, as modified by Railway Despatch to India, No. 9, of 7th January 1913, and subsequent telegrams to the Viceroy. The increases under Eastern Bengal Railway: Sara Bridge, and North-Western Railway were due to transfers from the Indian to the English grant. The decreases under Eastern Bengal Railway, Oude and Rohilkund Railway, and Burma Railways: State Extensions, were due to the postponement of expected payments to 1914–15.
5	Due to an increase in the payments for inspection.
7	The demands were less than was indicated in the forecasts received from India.
8	The Account represents expenditure for which no provision was made in the Budget Estimate in connection with the Special Committee appointed to investigate the scheme for the Sukkur Barrage.
9	No forecast was received from India. The Account represents expenditure in consequence of indents and telegrams received during the year.
10	Mainly due to an exceptional payment late in March in respect of remuneration to architects.
11	The Account represents the discharge of 280,000*l*. Debentures of the Bengal-Nagpur Railway Company. The remaining Debentures were renewed.
12	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 348, dated 29th November, 1912, as modified by Railway Despatch to India, No. 9, of 7th January 1913, and subsequent Telegrams to the Viceroy. The differences between the Budget Estimate and the Account were mainly due to transfers between the Indian and English grants of the Companies.
13 14	Due to the postponement of expenditure to 1914-15.
15	The Account represents expenditure which could not be estimated when the Budget Estimate was prepared.
16	Mainly due to the payments in respect of two 6-inch guns for Fort Morbut for which no provision was made in the Budget Estimate.
17 18 21	*See* explanation on the Receipt side.
19	The Account represents expenditure which could not be estimated when the Budget Estimate was prepared.
20	The advance was made in April 1913, and not, as was expected, in 1912–13.
22	The Receipts during the year were 1,400,745*l*. more than was estimated (*see* explanation under Receipts), and the cash placed by the Secretary of State at short notice was reduced by 980,702*l*. in consequence of the investment in short-dated securities of cash previously held at short notice, instead of being increased by 13,600*l*. as contemplated in the Budget Estimate.
23	*See* explanation on the Receipt side.
24	Mainly due to a payment of 5,085*l*., for which no provision was made in the Budget Estimate, for Prize Money arising out of the Arms Traffic Operations in the Persian Gulf.
25 26 27 28 30	The Budget Estimate was framed in accordance with Letter from the Government of India, No. 348, dated 29th November, 1912, as modified by Railway Despatch to India, No. 9, of 17th January 1913, and subsequent telegrams to the Viceroy. The differences between the Budget Estimate and the Account were mainly due to transfers between the Indian and English grants of the Companies.
29	All the Debentures were renewed.
31	The amount of Debenture Stock allocated to State Works was less than the Estimate furnished by the Company.
32	Mainly due to the demands under Public Works Stores having been greater than was indicated in the Indian forecasts.
33	Due to payments which it was expected would have been made in 1912–13.
34	The demands were greater than was indicated in the Indian forecasts.
35	Mainly due to the arrangement by which stamps were sent to India to be sold to captains of vessels in the Mercantile Marine arriving at Indian ports.
36	For coinage.

India Office,
21st August 1914.

Walter Badock,
Accountant-General.

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.

	£	£
INTEREST:		
Interest realised from investment of Cash Balance, &c.	103,918	
Paper Currency Reserve Investment: Interest	78,211	
		182,129
POSTS AND TELEGRAPHS:		
Indo-European Telegraph:		
Message Revenue	7,220	
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	2,650	
	9,870	
Posts:		
Postal arrangement with the Lords of His Majesty's Treasury: Portion of amount recoverable under the Morley Award	30,000	
		39,870
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		633
SCIENTIFIC AND MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c.		624
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Widows' Funds of the Home Establishment of the East India Company (Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund	10,873	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	27,661	
Subscriptions towards Indian Civil Service Family Pensions	10,537	
		49,071
Carried forward	£	272,327

* This is an Account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

TREASURY of the GOVERNMENT of INDIA, from 1st April 1914 to 31st March 1915.

DISBURSEMENTS.

EXPENDITURE.

	£	£	£
LAND REVENUE:			
Law Charges in connection with Appeals from India		1,386	
Stores for India		255	
			1,641
OPIUM:			
Sundry Items		159	
Stores for India		111	
			270
SALT:			
Sundry Items		47	
Stores for India		1,646	
			1,693
STAMPS: Stores for India			56,404
EXCISE:			
Sundry Items		73	
Stores for India		266	
			339
CUSTOMS: Stores for India			624
FOREST:			
Expenses in connection with and Allowances to Probationers for the Department, &c.		3,364	
Stores for India		520	
			3,884
INTEREST ON DEBT:			
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase.		6,009,062	
Deduct:—Chargeable to	£		
State Railways—Interest on Debt	3,620,995		
State Railways—Interest chargeable against Companies on Advances	81,250		
Irrigation: Major Works—Interest on Debt	125,379		
		3,827,624	
		2,181,438	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised		64,786	
			2,246,224
POSTS AND TELEGRAPHS:			
Indo-European Telegraph:			
Payments in respect of Revenue	*– 21,846*		
Other Payments	15,731		
		– 6,115	
Posts:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588		
Absentee Allowances and contingent expenses	3,618		
Stores for India	1,829		
		60,035	
Telegraphs:			
Erection in India of a wireless telegraph station of the Imperial Chain	200		
Absentee Allowances and contingent expenses	11,351		
Stores for India	143,676		
		155,227	
			209,147
MINT:			
Sundry Items		45	
Stores for India		9,360	
			9,405
GENERAL ADMINISTRATION:			
Home Establishment, &c.		268,217	
Payments on account of Administration in India		6,412	
		274,629	
Stores for India		133,093	
			407,722
LAW AND JUSTICE:			
Sundry Items		808	
Stores for India		450	
			1,258
POLICE: Passage of Assistant Superintendents on appointment, &c.			1,206
PORTS AND PILOTAGE: Sundry Items			1
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.			10,320
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment			413
MEDICAL:			
Maintenance of Lunatics		1,356	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.		4,984	
			6,340
POLITICAL:			
Sundry Items		5,918	
Stores for India		18,057	
			23,975
SCIENTIFIC AND MINOR DEPARTMENTS:			
Sundry Items		9,572	
Stores for India		27,873	
			37,445
TERRITORIAL AND POLITICAL PENSIONS:			
Members of the Family of the late Maharajah Duleep Singh		9,870	
Members of the Bengal Nizamut Family		680	
			10,550
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			359,479
SUPERANNUATION ALLOWANCES AND PENSIONS:			
General		684,430	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund		1,356,153	
Indian Civil Service Family Pensions		25,078	
			2,065,661
Carried forward		£	5,454,001

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	£	£
Brought forward			272,327

Revenue—*continued.*

MISCELLANEOUS:

Receipt on account of Diplomatic and Consular Establishments in Persia, miscellaneous receipts connected with the supply of Stores to India, and sundry items			14,814

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS:			
East Indian Railway: Rent of premises occupied by the Company	230		
Bengal-Nagpur Railway: Interest and Share of Surplus Profits on Government holding	194		
		424	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	4,897		
Southern Punjab Railway: Ditto	42,398		
		47,295	
			47,719

Carried forward	£	334,860

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued*.

DISBURSEMENTS—*continued*.

		£
	Brought forward	5,454,001

Expenditure—*continued*.

STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	£ 7,589		
Stores for India	105,818		
			113,407
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	38,490		
Miscellaneous Charges connected with the supply of Stores to India	89,518		
			128,008
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India			18,236
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£		
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	355,110		
Eastern Bengal Railway (including Bengal Central Railway)	45,194		
Great Indian Peninsula Railway	205,954		
Indian Midland Railway	91,309		
Madras Railway	60,134		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	318,512		
Scinde Punjab and Delhi Railway	127,759		
South Indian Railway	146,635		
Interest at 3·4132 per cent. on 53,336,690*l*., taken as Capital Outlay in this Country to 31st March 1915 on State Railways	1,820,488		
	3,620,995		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	4,055		
		3,625,050	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,541		
Eastern Bengal Railway	116,953		
Great Indian Peninsula Railway	1,268,514		
Madras Railway	488,381		
Scinde Punjab and Delhi Railway	371,276		
		3,357,665	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	118,095		
Eastern Bengal Railway	8,813		
Scinde Punjab and Delhi Railway	72,646		
		199,554	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Great Indian Peninsula Railway		81,250	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	97,317		
Bengal-Nagpur Railway	404,387		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	485,000		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	403,700		
South Indian Railway	134,215		
		1,932,369	
			9,195,888
	Carried forward		14,909,540

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£	£	£
Brought forward			334,860
Revenue—*continued.*			
MILITARY SERVICES:			
ARMY—EFFECTIVE:			
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000		
Military Charges for Aden	100,000		
		230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies		60,000	
Consolidated Clothing Allowance of British soldiers	11,591		
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	5,339		
Unserviceable Stores	839		
Indian Troop Service	936		
Miscellaneous	1,482		
		20,187	
		310,187	
ARMY—NON-EFFECTIVE:			
Subscriptions towards Indian Military Service Family Pensions		37,693	
			347,880
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		£	682,740

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

DISBURSEMENTS—*continued.*

			£
		Brought forward	14,909,540

Expenditure—*continued.*

IRRIGATION:

MAJOR WORKS:		£	
Interest on Debt: Interest at 3·4132 per cent. on 3,673,353*l.* taken as Capital Outlay in this Country to 31st March 1915 on Irrigation		125,379	
MINOR WORKS:			
Stores for India		253	
			125,632

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department		54,938	
Sundry Items		2,955	
	£	57,893	
Stores for India	25,455		
Ditto New Capital at Delhi	66		
		25,521	
			83,414

MILITARY SERVICES:

ARMY—EFFECTIVE:			
	£		
Payments to War Office in respect of British Forces serving in India	930,620		
Furlough Allowances and Pay during Voyage of British Forces serving in India	77,482		
Consolidated Clothing Allowance of British soldiers	24,700		
Furlough Allowances of Officers of the Indian Service	264,632		
Indian Troop Service	89,606		
Passage of Officers and others not charged to Indian Troop Service	23,730		
Purchase of Horses and Mules	15,123		
Indian Volunteer Field Ambulance Corps	1,119		
Operations in the Persian Gulf	67,032		
Miscellaneous	35,771		
	1,529,815		
Stores for India:	£		
Clothing	90,498		
Ordnance and Miscellaneous	479,481		
Operations in the Persian Gulf	18,572		
Medical	94,503		
Military Farms	11,470		
Supply and Transport	61,901		
	756,425		
Stores taken to India with Troops:			
Clothing	15,228		
Ordnance and Miscellaneous	2,026		
	17,254		
		2,303,494	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	946,073		
Pay of Non-effective Colonels of Royal Artillery	5,615		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,374,347		
Miscellaneous Pensions, &c.	111,218		
Indian Military Service Family Pensions	84,711		
		2,521,964	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,034		
Royal Indian Marine Furlough Pay	6,273		
Sundry Items	1,399		
	107,706		
Stores for India	83,598		
		191,304	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	24,162		
Indian Navy Retired Pay	2,018		
		26,180	
MILITARY WORKS:			
Stores for India	31,393		
Ditto New Capital at Delhi	4,335		
		35,728	
SPECIAL DEFENCES (1902): Stores for India		9,236	
			5,087,906
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	20,206,492

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) - -	682,740

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	872	
Bengal-Nagpur Railway	1,557,337	829	
Burma Railways	—	12,837	
Madras and Southern Mahratta Railway	—	5,533	
Rohilkund and Kumaon Railway	—	336	
	1,557,337	20,407	
			1,577,744

DEBT.

TEMPORARY DEBT INCURRED:

Temporary Loans on Security of India Bills:			
Issued under East India Loan Act 1898, and previous Acts:—		£	
For general purposes		3,750,000	
Issued under East India Loans Act 1910:—			
For railway construction		3,250,000	
			7,000,000

DEPOSITS AND ADVANCES.

REPAYMENT OF ADVANCES:

Repayment by the War Office of—				
Expenditure in England in connection with				
Expeditionary Forces:—	£	£		
To France: Hospital Ships, &c.	418,363			
To East Africa	810			
To the Persian Gulf	643			
To Egypt	298			
Transports chartered in England employed in conveying Imperial Troops	174,071			
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	90,082			
Miscellaneous War Services	3,737			
		688,004		
Repayment by the Imperial Government of				
Expenditure in England in connection with				
Pay of Second Lieutenants on appointment to the Indian Army		222		
Stores taken over by the War Office		7,270		
Moiety of Expenditure in England in connection with				
Lighting and buoying the Persian Gulf		18,420		
Troops lent for service in Persia		42		
Turco-Persian Frontier Commission		22		
Compensation to Muscat Arms dealers		32,161		
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		141,858		
Expenditure in connection with the Hospital for Indian Troops (on behalf of the Committee of the Indian Soldiers' Fund)		3,414		
Advances to, and passages of Indian Students, &c.		2,275		
			893,688	

MISCELLANEOUS DEPOSITS:

Gold Standard Reserve:			
Bills of Exchange and Telegraphic Transfers appropriated	600,000		
British and Colonial Government and other Securities sold or paid off	5,483,239		
Release of Gold at the Bank of England	3,450,000		
Dividends on Investments and Discount on Treasury Bills	487,969		
		10,021,208	
			10,914,896
Carried forward		£	20,175,380

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

DISBURSEMENTS—*continued.*

	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	20,206,492

EXPENDITURE NOT CHARGED TO REVENUE.

	£	£	£
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:			
STATE RAILWAYS:			
Stores for India	2,400,270		
Other Payments	16,043		
Payments to the Burma Railways Company for the construction of State Extensions	7,747		
		2,424,060	
IRRIGATION WORKS: Stores for India		45,433	
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:			
Stores for India	47,799		
Other Payments	13,111		
		60,910	
			2,530,403

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	—	213,772	
Bengal-Nagpur Railway	—	788,736	
Burma Railways	—	136,942	
Madras and Southern Mahratta Railway	—	361,509	
Rohilkund and Kumaon Railway	—	32,740	
	—	1,533,699	
			1,533,699

DEBT.

PERMANENT DEBT DISCHARGED:		
India Bonds		500,000

DEPOSITS AND ADVANCES.

	£	£	£	
ADVANCES REPAYABLE:				
Recoverable from the War Office:				
Expenditure in England in connection with				
Expeditionary Forces:—				
To France: Hospital Ships, &c.	418,363			
To East Africa	810			
To the Persian Gulf	643			
To Egypt	298			
Transports chartered in England employed in conveying Imperial Troops	174,071			
Pay, &c., of Indian Army Officers lent for duty on the Home Establishment	90,082			
Miscellaneous War Services	3,737			
		688,004		
Recoverable from the Imperial Government:				
Expenditure in England in connection with				
Additional Troops lent for service at Hong Kong in 1912		1,629		
Pay of Second Lieutenants on appointment to the Indian Army		1,280		
Stores taken over by the War Office		22,746		
Moiety of Expenditure in England in connection with				
Persian Gulf Radio Offices		2		
Lighting and buoying the Persian Gulf		18,203		
Troops lent for service in Persia		42		
Compensation to Muscat Arms dealers		21,045		
Defence Works at Aden		2,303		
Advance to the Imperial Bank of Persia for the purposes of the Persian Government		25,000		
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents to Egypt		141,858		
Turco-Persian Frontier Commission		97		
Expenditure in connection with the Hospital for Indian Troops and the Indian Soldiers' Fund (on behalf of the Committee of the Indian Soldiers' Fund)		4,347		
Advances to, and passages of Indian Students, &c.		2,574		
			929,130	
MISCELLANEOUS DEPOSITS:				
Gold Standard Reserve:				
Bills of Exchange and Telegraphic Transfers on London		8,707,000		
Investments in British and Colonial Government and other Securities		949,898		
Deposit of Gold at the Bank of England		380,000		
Custody of Gold at the Bank of England		1,122		
			10,038,020	
				10,967,150
Carried forward			£	35,737,744

* *See* Note on opposite page.

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	20,175,380

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	£	£
Advances by the War Office in respect of Expenditure incurred in India in connection with Expeditionary Forces:—				
To France	6,312,476			
To East Africa	768,400			
To the Persian Gulf	760,900			
To Egypt	751,000			
War Services not allocated to Expeditionary Forces	631,500			
Despatch of Troops to Mauritius in 1914	11,800			
		9,236,076		
Repayments by His Majesty's Treasury and other Public Departments in respect of Expenditure incurred in India in connection with				
Indian Force in North China		6,850		
Moiety of Expenditure incurred in India in connection with				
Lighting and buoying the Persian Gulf		12,237		
Troops lent for service in Persia		4,251		
Turco-Persian Frontier Commission		9,484		
Postal and Money Order transactions (receipts in excess of payments)		522,626		
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.		528,862		
			10,320,386	
Estates remitted from India by Administrators General by means of Bills on London			50,588	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds		1,478		
Bombay Baroda and Central India Railway Company:	£			
Repayment, under Clause 17 of the Contract, of Capital Advances by the Secretary of State	30,000			
Transfer fees and miscellaneous refunds	881			
		30,881		
East Indian Railway Company: Transfer fees and miscellaneous funds		28,305		
Great Indian Peninsula Railway Company: Ditto		1,519		
South Indian Railway Company:				
On account of Debenture Stock Capital	2,295,244			
Transfer fees and miscellaneous refunds	3,151			
		2,298,395		
			2,360,578	
Miscellaneous receipts			80,286	
Gold sent from India to Egypt and France			604,754	
Gold withdrawn from Paper Currency Reserve in London against corresponding payment into Reserve in India			1,000,000	
Bills of Exchange and Telegraphic Transfers on India		7,748,111		
Less—Appropriated to Gold Standard Reserve		600,000		
			7,148,111	
				21,564,703
TOTAL RECEIPTS				41,740,083
BALANCE, 1st April 1914 (including 24,962*l.* on account of the Gold Standard Reserve)				8,157,732
			£	49,897,815

For Statement showing new or increased salaries or pensions

India Office,
30th April 1915.

of the Government of *India*, from 1st April 1914 to 31st March 1915—*continued.*

DISBURSEMENTS—*continued.*

	£	£	£
Brought forward			35,737,744

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

Expenditure to be brought to charge in India in connection with Expeditionary Forces:—			
To France: Hire of Transports, Suez Canal dues, coal, &c.	363,204		
To East Africa: Ditto	3,398		
To the Persian Gulf: Ditto	17,940		
Purchase of Mules	90,529		
Stores shipped to India under War Indents	39,129		
Transports chartered in India employed in conveying Imperial Troops	27,537		
Despatch of Troops to Mauritius in 1914	797		
		542,534	
Payments to His Majesty's Treasury and other Public Departments on account of Little Basses Light Vessel Dues, &c.		18,318	
Advances to Disbursing Officer in respect of the Pay of the Subordinate Medical Staff and Patients of Indian Hospitals	16,596		
Family Remittances and Allotments of British and Indian Services, including allotments, &c., of pay of Officers with Expeditionary Forces	241,192		
		257,788	
Remittances for payment by the War Office	2,297		
Remittances: Indo-European Telegraph	3,441		
Remittances by British Troops for deposit in Post Office Savings Banks	59,557		
		65,295	
Remittances by Administrators-General		48,084	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	64,210		
Bombay Baroda and Central India Railway Company: Ditto	480,174		
East Indian Railway Company:	£		
Advances for purchase of Stores, &c.	2,100,105		
Rental paid to South Behar Railway Company	30,000		
	2,130,105		
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	1,630,793		
South Indian Railway Company: Advances for purchase of Stores, &c.	327,449		
		4,632,731	
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works		16,318	
Stores chargeable to Provincial and Local Funds, and to Native States		308,683	
Twante Canal Project: Burma		1,382	
Nickel, &c., for coinage purposes		7,078	
National Health Insurance: Stamps for India		87,886	
Purchase and equipment of Hospital Ship on behalf of the Maharaja Sindhia of Gwalior		86,509	
Contributions by Ruling Princes and others to the Prince of Wales's and other Relief Funds		56,957	
Miscellaneous payments to be brought to charge or recovered in India		117,157	
			6,246,720
TOTAL DISBURSEMENTS			41,984,464
BALANCE, 31st March 1915 (including 8,150*l.* on account of the Gold Standard Reserve)			7,913,351
		£	49,897,815

created or granted within the year 1914–13, *see* pages 60 and 61.

WALTER BADOCK, *Accountant-General.*

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1914; the Debt and Interest created in the Year ended the 31st March 1915; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1914.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	91,211,186 2 11	3½	3,192,391 10 4
India 3 per Cent. Stock	66,212,384 6 5	3	1,986,371 10 7
India 2½ per Cent. Stock	11,806,336 15 3	2½	295,158 8 5
India Bonds	2,500,000 0 0	3½	87,500 0 0
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Indian Midland Railway Debentures	407,500 0 0	3½	14,262 10 0
	177,048,173 4 7		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1914	177,064,757 1 4	—	5,781,417 17 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1914	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1914	177,064,757 1 4	—	9,139,065 0 5
DEBT CREATED IN THE YEAR 1914–15.			
Debt bearing Interest:			
India Bills	7,000,000 0 0	Various	232,268 9 7*
£	184,064,757 1 4	—	9,371,333 10 0

* This is the actual amount of discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1915; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1914–15.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (a):			
India 3½ per Cent. Stock	57,375 4 3	3½	2,008 2 8
India 3 per Cent. Stock	136,808 10 11	3	4,104 5 2
India 2½ per Cent. Stock	83,268 3 11	2½	2,081 14 1
India Stock, purchased with the Discount Sinking Funds:			
India 3½ per Cent. Stock	16,461 8 8	3½	576 3 0
India 3 per Cent. Stock	47,404 6 2	3	1,422 2 7
India 2½ per Cent. Stock	33,082 4 6	2½	827 1 2
India Bonds, paid off	500,000 0 0	3½	17,500 0 0
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1915	874,399 18 5		28,519 8 8
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1915.*			
Debt bearing Interest:			
India 3½ per Cent. Stock	91,137,349 10 0	3½	3,189,807 4 7
India 3 per Cent. Stock	66,028,171 9 4	3	1,980,845 2 11
India 2½ per Cent. Stock	11,689,986 6 10	2½	292,249 13 2
India Bonds	2,000,000 0 0	3½	70,000 0 0
India Bills	7,000,000 0 0	Various.	†232,268 9 7
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Indian Midland Railway Debentures	407,500 0 0	3½	14,262 10 0
	183,173,773 6 2		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1915	183,190,357 2 11	—	5,985,166 18 0
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1915	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1915	183,190,357 2 11	—	9,342,814 1 4
£	184,064,757 1 4	—	9,371,333 10 0

* For Analysis, *see* pages 58 and 59.

† This is the actual amount of discount on the issue of the Bills.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1915.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities
	£ s. d.	£ s. d.		£ s. d.
Debt, exclusive of that incurred for Railways shown under heads below:				
Bearing Interest:				
India 3½ per Cent. Stock	48,584,557 0 8	- - -	3½	1,700,459 9 11
India 3 per Cent. Stock	26,133,747 10 5	- - -	3	784,012 8 6
India 2½ per Cent. Stock	11,102,671 10 0	- - -	2½	277,566 15 9
India Bills	3,750,000 0 0	- - -	Various.	¶99,180 0 11
	89,570,976 1 1			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	7,278 15 0			
		*89,587,559 17 10	–	2,861,218 15 1
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9	- - -	3	271,409 13 3
India Bills	3,250,000 0 0	- - -	Various.	¶133,088 8 8
		39,202,274 14 8	–	1,346,183 2 1
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,352,086 11 5	- - -	3½	292,323 0 7
India 3 per Cent. Stock	‡–*82,343 8 8*	- - -	3	–*2,470 6 1*
India 2½ per Cent. Stock	†–*89,253 8 10*	- - -	2½	–*2,231 6 9*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		9,616,139 13 11	–	352,225 12 9
Annuity:				
Annuity terminating in 1953	- - -	- - -	–	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	–	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,464,763 11 7
Debt bearing Interest:				
India 3½ per Cent. Stock	472,997 1 1	- - -	3½	16,554 17 11
India 3 per Cent. Stock	‡–*24,004 9 4*	- - -	3	–*720 2 8*
India 2½ per Cent. Stock	†–*6,657 3 4*	- - -	2½	–*166 8 7*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		791,001 8 5	-	29,614 19 5
Annuity:				
Annuity terminating in 1957	- - -	- - -	–	116,850 14 9
				146,465 14 2
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	3,786,361 13 11	- - -	3½	132,522 13 2
India 3 per Cent. Stock	‡–*181,688 17 1*	- - -	3	–*5,450 13 4*
India 2½ per Cent. Stock	†–*54,354 11 4*	- - -	2½	–*1,358 17 3*
		3,550,318 5 6	–	125,713 2 7
Annuity:				
Annuity terminating in 1958	- - -	- - -	–	371,361 3 7
				497,074 6 2
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§–*58,652 17 1*	- - -	3½	–*2,052 17 0*
India 3 per Cent. Stock	10,321,715 3 1	- - -	3	309,651 9 1
India 2½ per Cent. Stock	432,634 4 8	- - -	2½	10,815 17 1
		10,695,696 10 8	–	318,414 9 2
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,996,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	–	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8		205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	–	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	164,133,825 10 10		8,255,225 15 4

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 49 and 51.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

¶ This is the actual amount of discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ s. d.		£ s. d.
Brought forward	- - -	164,133,825 10 10		8,255,225 15 4
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	894,711 12 2	- - -	3½	31,314 18 1
India Bonds	823,390 4 0	- - -	3½	28,818 13 2
		1,718,101 16 2	—	60,133 11 3
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				548,514 16 10
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	524,711 9 9	- - -	3½	18,364 18 1
India Bonds	1,176,609 16 0	- - -	3½	41,181 6 10
Indian Midland Railway Debentures	407,500 0 0	- - -	3½	14,262 10 0
		2,108,821 5 9	—	73,808 14 11
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1915	£	183,190,357 2 11	—	9,342,814 1 4

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1914.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	87,182,474 14 11	4,028,711 8 0
India 3 per Cent. Stock	64,257,418 4 0	1,955,292 7 9
India 2½ per Cent. Stock	11,516,957 1 3	231,204 9 10
£	162,956,850 0 2	6,215,208 5 7

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1914:		
Sterling Debt:		
On 162,956,850*l.* 0*s.* 2*d.* India Stocks, at 300*l.* per million	48,887 1 1	
,, 2,500,000*l.* India Bonds, at 100*l.* per million for the year to 12th October 1914	250 0 0	
,, 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
		50,610 5 6
Rupee Debt:		
Rs. 9,96,74,741 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	76 19 2	
Conversion of Rs. 3,95,500 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	19 15 6	
		8,096 14 8
		58,707 0 2
BANK OF IRELAND.		
Charge for Management for the Year 1914:		
On 6,215,208*l.* 5*s.* 7*d.* India Stocks, at 360*l.* per million		2,237 8 11
£		60,944 9 1

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1914 and 31st March 1915 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.	Increase or Decrease in 1915–16. Increase.	Decrease.
	£	£
Assistant Under Secretary of State and Clerk of the Council.—Salary of the present incumbent, 1,500*l.* in lieu of salary 1,200*l.*	300	—
Two additional Resident Clerks.—Salary 80*l.* and 30*l.* respectively	110	—
Correspondence Department:—		
New post, Secretary in the Financial Department, the number of Assistant Secretaries in the Correspondence Department being reduced from six to five	200	—
One additional Senior Clerk.—Salary 600*l.*, rising by 25*l.* annually to 800*l.*	600	—
Allowance to a Junior Clerk while acting as a Senior Clerk	150	—
Allowance to a Second Class Clerk for acting as Shorthand Writer to the Secretary of State during the absence of the Shorthand Writer on Military service	50	—
Indo-European Telegraph, Public Works Department:—		
New post, Assistant to the Director-in-Chief, one Clerkship being abolished	275	625
Clerks.—The maximum Salary of one increased to 560*l.* in lieu of 500*l.*, rising by annual increments of 20*l.* The salary of another to rise by increments of 10*l.* to 400*l.* in lieu of 350*l.*	15	—
India Store Depôt:—		
Assistant Inspectors of Stores.—Salary 150*l.*, rising by 7*l.* 10*s.* annually to 210*l.*, and then by 10*l.* annually to 250*l.*, in lieu of salary 150*l.*, rising by 5*l.* annually to 200*l.*, and then by 7*l.* 10*s.* annually to 250*l.*	15	—
Storeholder.—Salary 120*l.*, rising by 7*l.* 10*s.* annually to 200*l.*, in lieu of Salary 120*l.*, rising by 5*l.* annually to 200*l.*	2	—
Registry and Record Department:		
Keeper of Military Records.—Salary 130*l.*, rising by 5*l.* annually to 150*l.*, in lieu of Salary 130*l.*, rising by 3*l.* annually to 150*l.*	7	—
Allowance to a Second Class Clerk for assisting the Editor of the India Office List	20	—
Miscellaneous Officers:—		
Personal allowance of 100*l.* to the Indian Assistant to the Educational Adviser to Indian Students	100	—
Salary of a Second Class Clerk increased to 140*l.* until he becomes entitled to a higher rate in ordinary course	26	—
Two Supernumerary Staff Clerks.—Salary 350*l.*, rising by 15*l.* annually to 450*l.* In lieu of two Second Class Clerks	105	—
Two Second Class Clerks created Minor Staff Clerks with an increase of 20*l.* in each case on their existing Salaries, rising by 10*l.* annually to 300*l.*	40	—
Two additional Second Class Clerks.—Salary 70*l.*, rising by 7*l.* 10*s.* annually to 130*l.*, then by 10*l.* annually to 200*l.*, and then by 10*l.* annually to 300*l.*	146	—
Housekeeper.—Salary 150*l.*, in lieu of salary 130*l.*	20	—
One additional Housemaid	40	—
One additional Messengership created, to be absorbed on the occurrence of a vacancy	80	—
Allowance to a Messenger for assisting the Keeper of Military Records	5	—
Increase arising from periodical increments	3,112	—
Net decrease consequent on certain appointments abolished, vacancies, retirements, &c.	—	4,315
£	5,418	4,940
NET INCREASE, as shown on page 62	£ 478	

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1915–16.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Ceased.
		Years.	*Years.*	£ *s.* *d.*		£ *s.* *d.*	£ *s.* *d.*
SUPERANNUATION ALLOWANCES.							
Burd, David	Messenger, First Class	—	—	—	Death	—	89 8 4
Hewish, John	Deputy Accountant-General	—	—	—	Ditto	—	570 0 0
Rose, Benjamin	Messenger, First Class	—	—	—	Ditto	—	*99 10 8
Small, James	Messenger, First Class	—	—	—	Ditto	—	108 4 6
Wood, George Pickney	Second Class Clerk, Higher Grade Registry and Record Department	—	—	—	Ditto	—	186 13 4
Ventris, Henry	Redundant Senior Clerk, Correspondence Department	—	—	—	Ditto	—	431 13 4
				Carried forward £		—	1,485 10 2

* Of this 9*l.* 10*s.* 8*d.* was commuted.

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1915–16—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
		Years.	*Years.*	£ s. d.		£ s. d.	£ s. d.
SUPERANNUATION ALLOWANCES—*cont.*					Brought forward -		1,485 10 2
Biden, William Maxwell	Supervisor, India Store Depôt - -	60	39	550 0 0	Age -	268 2 6	—
Everett, Stephen Henry	Assistant to the Auditor	62	42	1,000 0 0	Ditto -	500 0 0	—
Herbert, Henry Alexander	Messenger, India Store Depôt - -	65	22	100 0 0	Ditto -	27 10 0	—
Poulton, Henry Dunbar	Senior Clerk, India Audit Office - -	60	41	740 0 0	Ditto -	370 0 0	—
Walker, Harry Bruce -	Supervisor, India Store Depôt - -	56	37	500 0 0	Ill health -	231 5 0	—
Winchester, Ernest Charles	Staff Clerk, Registry and Record Department -	60	41	500 0 0	Age - -	333 6 8	—
					TOTAL - - -	1,730 4 2	1,485 10 2
					INCREASE -	£244 14 0	
COMPENSATION ALLOWANCES.							
Cooke, Dr. M. C. -	Officer employed in connection with the Revenue and Statistics Department.	—	—	—	Death -	—	240 0 0
Michell, Robert -	Russian Interpreter -	—	—	—	Ditto -	—	*258 6 8
Minifie, William -	Assistant, Financial Department.	—	—	—	Ditto -	—	†666 13 4
Peters, Henry Augustus	Clerk, Registry Department.	—	—	—	Ditto -	—	‡256 13 4
Smith, Arnold Cremer -	Senior Clerk, Store Department - -	—	—	—	Ditto -	—	361 13 4
					TOTAL - - -	—	1,783 6 8
					DECREASE -	£1,783 6 8	
COMPASSIONATE ALLOWANCES.							
Baker, Reuben - -	Second Class Foreman, India Store Depôt -	—	—	—	Death -	—	46 16 2
Grasswell, Alfred Nelme	Supervisor, India Store Depôt - -	—	—	—	Ditto -	—	§100 0 0
Waghorn, David -	Engineer, India Office -	66	16	45*s.* a week.	Age - -	31 5 9	—
					TOTAL - - -	31 5 9	146 16 2
					DECREASE -	£115 10 5	
					NET DECREASE -	£1,654 3 1	

* Of this 172*l.* 4*s.* 5*d.* was commuted.
† Of this 166*l.* 13*s.* 4*d.* was commuted.
‡ of this 171*l.* 2*s.* 2*d.* was commuted.
§ Of this 50*l.* was commuted.

Annual Amount of Pensions for the Year 1915–16.

	1915–16. Pensions granted.	1915–16. Portion commuted.	1915–16. Net amount payable.	1914–15. Pensions granted.	1914–15. Portion commuted.	1914–15. Net amount payable.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Superannuation allowances -	31,297	707	30,590	31,052	717	30,335	245	—
Compensation allowances -	4,842	299	4,543	6,625	809	5,816	—	1,783
Compassionate allowances -	1,640	—	1,640	1,756	50	1,706	—	116
Injury allowance - -	33		33	33	—	33	—	—
£	37,812	1,006	36,806	39,466	1,576	37,890	245	1,899

NET DECREASE - - £1,654

WALTER BADOCK,
Accountant-General.

No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1916, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

		1915–16.	1914–15.	INCREASE.	DECREASE.
INDIA OFFICE.		£	£	£	£
SALARIES AND ALLOWANCES		145,587	145,315	272	—
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT		14,266	14,060	206	—
CONTINGENCIES OF THE STORE DEPÔT		12,400	12,000	400	—
LAW CHARGES		200	300	—	100
POSTAGE TO INDIA		900	600	300	—
TELEGRAMS TO INDIA		8,000	3,500	4,500	—
OFFICE CONTINGENCIES		16,700	14,900	1,800	—
STATIONERY, PRINTING, AND BOOKBINDING		8,100	7,600	500	—
OFFICE OF AUDITOR.					
SALARIES		7,011	7,762	—	751
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)		—	—	—	—
	£	213,164	206,037	7,978	851
		NET INCREASE			£7,127
SUPERANNUATION AND RETIRED ALLOWANCES	£	*37,812	*39,466	—	1,654

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1914–15.	Numbers. 1915–16.		1915–16.	1914–15.	INCREASE.	DECREASE.
			£	£	£	£
14	14	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	20,679	20,500	179	—
62	64	Correspondence Department	33,799	32,189	1,610	—
64	64	Accountant-General's Department	20,231	19,836	395	—
77	79	Registry and Record Department	13,209	13,304	—	95
31	32	Miscellaneous Officers, &c.	12,384	13,462	—	1,078
52	53	Office Keepers and Messengers	5,921	5,804	117	—
34	35	Housekeeper, Housemaids, and Charwomen	1,494	1,432	62	—
26	25	Artificers and Labourers employed at the India Office	2,343	2,444	—	101
145	146	Store Department: Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	35,527	36,344	—	817
505	512		145,587	145,315	2,363	2,091
193	196	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Examiners and Tellers employed in connection with the supply of Stamps for India	14,266	14,060	206	—
698	708	£	159,853	159,375	2,569	2,091
			NET INCREASE			£478

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Details of the foregoing.

Numbers.			SALARY OF OFFICE.				
1914–15	1915–16.	Salaries, Wages, and Allowances.	Minimum.	Annual Increment.	Maximum.	1915–16.	1914–15.
		Secretary of State, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State(1)	—	—	—	2,000	2,000
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,500	1,200
10	10	Members of Council (2)	—	3 receive 1,200*l.* each 7 receive 1,000*l.* each		10,679	10,800
14	14				£	20,679	20,500
		Correspondence Department (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	7	Secretaries (1)	—	each 1,200*l.*		8,400	7,200
6	5	Assistant Secretaries (2)	800	50	1,000	5,120	5,994
8	9	Senior Clerks (3)	600	25	800	6,430	5,608
11	11	Junior Clerks (4)	200	20	600	4,491	4,080
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
3	4	Staff Clerks — Two	350	15	500	1,658	1,226
		Staff Clerks — Two	350	15	450		
1	—	*Second Class Clerk, Higher Grade*	250	10	350	—	310
3	4	Minor Staff Clerks (6) — One	283	10	300	1,103	918
		Minor Staff Clerks (6) — One	270	10	300		
		Minor Staff Clerks (6) — One	233	10	300		
		Minor Staff Clerks (6) — One	212	10	300		
15	14	Second Class Clerks (7)	70	7*l.* 10*s.* 10 10	130 200 300	2,721	2,718
2	2	Clerks specially attached (8)	350	15	500	971	940
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (9)	—	—	—	475	475
—	1	Assistant to the Director-in-Chief (10)	—	—	—	275	—
3	3	Clerks — One	320	20 10	700 350	954	1,534
		Clerks — One	250	15 20	480 560		
		Clerks — One	150	7*l.* 10*s.* 10	190 400		
1	1	Second Class Clerk, Higher Grade	250	10	350	320	310
1	1	Second Class Clerk	70	7*l.* 10*s.* 10 10	130 200 300	81	76
62	64				£	33,799	32,189

(1) Receives also an Indian Civil Service Annuity of 1,000*l.*
(2) Three also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Civil Pension of Rs. 5,538 : 8 : 3 a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year.

(1) One also receives Indian Military Pay at 900*l.* a year and a Good Service Pension of 100*l.* a year.
(2) One receives 100*l.* as Deputy Clerk of the Council; and a further extra allowance of 100*l.*
(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").
(4) One receives 150*l.* as Assistant Private Secretary to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 150*l.* while acting as Senior Clerk; one receives 80*l.*, and one 30*l.* as Resident Clerks; one 50*l.* as Reading Clerk to Council; and one 50*l.* as Editor of Telegraph Codes.
(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.
(6) One receives an extra allowance of 25*l.*
(7) One receives 80*l.* as Resident Clerk; one receives 50*l.* for compiling a portion of the "India Office List"; one receives 40*l.* as Deputy Reading Clerk to Council; and two receive 50*l.* each as Shorthand Writers to the Secretary of State.
(8) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(9) Salary of Office, 1,000*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.
(10) Receives also an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1914-15.	Numbers. 1915-16.	Salaries, Wages, and Allowances —*continued.*	Salary of Office. Minimum.	Annual Increment.	Maximum.	1915-16	1914-15.
		Accountant-General's Department.	£	£	£	£	£
1	1	Accountant-General(1)	—	—	—	1,200	1,200
1	1	Deputy Accountant-General	800	50	1,000	1,000	1,000
1	1	Assistant Accountant-General	—	—	—	850	850
6	6	Senior Clerks	550	20	750	3,991	3,896
6	6	Junior Clerks(2)	200	20	500	2,683	2,606
8	9	Staff Clerks — Eight	350	15	500	3,802	3,340
		Staff Clerks — One	350	15	450		
6	5	Second Class Clerks, Higher Grade	250	10	350	1,750	2,060
1	1	Minor Staff Clerk	288	10	300	300	300
32	32	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	4,190	4,142
1	1	Clerk specially attached	5*l.* 5*s.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	308
1	1	Keeper of Records	120	3	150	137	134
64	64				£	20,231	19,836

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India.

(2) One receives 100*l.* for the performance of actuarial work, and one receives 50*l.* for compiling a portion of the "India Office List."

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	662	647
5	5	Staff Clerks	350	15	500	2,252	2,342
1	—	*Second Class Clerk, Higher Grade*	250	10	350	—	350
2	2	Minor Staff Clerks — One	222	10	300	494	474
		Minor Staff Clerks — One	192	10	300		
38	40	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	6,098	5,807
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	328
2	2	Supplemental Clerks	124	2*l.* 10*s.* / 10*s.* 6*d.* a week (triennially).	150 / 250	482	482
1	1	Keeper of Records	150	5	200	164	159
1	1	Keeper of Military Records	130	5	150	142	130
17	17	Typists — 1 Chief Superintendent(1)	—	—	40*s.* a week	1,291	1,309
		Typists — 2 Superintendents	—	—	35*s.* a week		
		Typists — 14 Typists(2)	20*s.* a week	2*s.* a week	26*s.* a week and in the case of 3 to 31*s.* a week.		
2	2	*Hectographists	15*s.* a week	2*s.* a week after first two years.	21*s.* a week	110	114
3	3	*Boy Clerks	15*s.* to 16*s.* a week			123	120
2	3	*Girl Messengers	7*s.* a week, rising by 1*s.* a week annually to 10*s.*			63	42
77	79				£	13,209	13,304

(1) Receives a personal allowance of 10*l.*

(2) Four receive 2*s.* a week extra as Examiners.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.				
1914–15.	1915–16.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	Minimum.	Annual Increment.	Maximum.	1915-16.	1914–15.
		MISCELLANEOUS OFFICERS, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	*Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	1	*Assistant Government Director of Indian Railway Companies(3)	—	—	—	300	300
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	400	400
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	140	350
2	2	Second Class Clerks, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	246	188
1	1	President of the Medical Board for the examination of Officers of the Indian Services(4)	—	—	—	800	800
1	1	*Member of the Medical Board(5)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(6)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	450	25	600	482	458
1	1	Clerk, Legal Adviser and Solicitor's Department	200	15 20	305 400	217	204
—	1	Second Class Clerk, ditto	70	7*l.* 10*s.* 10 10	130 200 300	252	—
1	1	*Inspector of Military Equipment and Clothing(7)	—	—	—	—	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	450	450
1	1	Secretary for Indian Students	—	—	—	1,000	1,000
1	1	Educational Adviser to Indian Students in London(8)	—	—	—	800	800
2	2	*Assistants to Educational Adviser(9)	—	— One One	400 300	800	700
3	3	Second Class Clerks in Department of Secretary for Indian Students	70	7*l.* 10*s.* 10 10	130 200 300	546	616
2	2	*Shorthand Writer Typists, ditto	—	— One One	35*s.* a week. 25*s.* a week.	156	156
1	1	*Accountant, ditto	30	5	50	45	40
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(10)	—	—	each 100*l.*	200	200
1	1	*Staff Officer attached to the Military Department(11)	—	—	—	—	750
31	32				£	12,384	13,462

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.
(2) Also receives an Indian Civil Pension of 262*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 3,000) a year.
(3) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.
(4) Also receives an Indian Medical Pension of 500*l.* a year.
(5) Also receives an Indian Medical Pension of 800*l.* a year.
(6) Also receives an Indian Judicial Pension of 1,200*l.* a year.
(7) Salary in abeyance. Recalled to the Active List.
(8) Salary of 800*l.* is inclusive of 100*l.* for contingent expenses.
(9) One receives a personal allowance of 100*l.*
(10) In addition one receives 650*l.* a year and the other 500*l.* a year from the War Office.
(11) Salary in abeyance. Employed with the Indian Expeditionary Force.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.			SALARY OF OFFICE.			1915–16.	1914–15.
1914–15.	1915–16.		Minimum.	Annual Increment.	Maximum.		
		SALARIES, WAGES, AND ALLOWANCES —*continued.*					
		OFFICE KEEPERS AND MESSENGERS.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments		—		
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper			140	166	166
			In lieu of apartments		26		
20	20	Messengers, First Class (with uniform) (1)(2)	105	2*l.* 10*s.*	120	2,586	2,585
29	30	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,769	2,653
52	53				£	5,921	5,804

(1) In addition to their salaries, certain Messengers receive the following allowances:—Two 30*l.* each, and one 20*l.* for attendance on the Secretary of State; one 30*l.*, and one 15*l.*, for attendance on the Under Secretaries of State; one 15*l.*, for attendance on the Assistant Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; one 5*l.*, for assisting the Keeper of Military Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(2) Twenty-five also receive pensions varying from 1*s.* 1½*d.* to 4*s.* 6*d.* a day, granted for service in the British Army, four receive pensions varying from 41*l.* 16*s.* to 50*l.* 4*s.* a year for service in the Royal Navy, and one receives a pension of 70*l.* a year for service in the Indian Army.

		HOUSEKEEPER, HOUSEMAIDS, AND CHARWOMEN.					
1	1	Housekeeper	—	—	—	150	130
28	29	*Housemaids	40*l.* a year each		—	1,162	1,120
5	5	*Charwomen	14*s.* a week each		—	182	182
34	35				£	1,494	1,432
26	25	*ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE	At wages varying from 1*l.* 5*s.* to 3*l.* 2*s.* 6*d.* a week			2,343	2,444
		STORE DEPARTMENT. *India Office Branch.*					
1	1	Director-General	—	—	—	1,200	1,200
1	1	Deputy Director-General	800	50	1,000	879	937
4	4	Senior Clerks	550	20	750	2,388	2,362
4	4	Junior Clerks	200	20	500	1,125	1,079
2	2	Staff Clerks	One 350	15	500	884	869
			One 350	15	450		
1	1	Second Class Clerk, Higher Grade	250	10	350	350	350
20	20	Second Class Clerks	70	7*l.* 10*s.*	130	2,721	2,857
				10	200		
				10	300		
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	326	319
1	1	Clerk for Railway Stores	200	10	350	278	268
1	1	*Clerk for Ordnance Stores (1)	7*s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	182
1	1	*Boy Clerk	15*s.* to 16*s.* a week			39	40
37	37	Carried forward			£	10,374	10,463

(1) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1914-15.	Numbers. 1915-16.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1915-16.	1914-15.
		STORE DEPARTMENT—*continued.*	£	£	£	£	£
37	37	Brought forward	—	—	—	10,374	10,463
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	1,000	1,000
1	1	Deputy Superintendent (2)	600	20	800	800	800
1	1	Assistant to the Superintendent	—	—	—	600	600
9	9	Supervisors (3) (4)	250	10 / 15 / 15	300 / 400 / 500	3,547	4,163
1	1	Inspector of Machinery (3)	400	15	500	550	545
1	1	Assistant Inspector of Machinery	250	10 / 15	300 / 400	396	386
1	—	*Second Class Clerk, Higher Grade*	250	10	350	—	315
27	28	Second Class Clerks	70	7*l.* 10*s.* / 10 / 10	130 / 200 / 300	4,490	4,452
1	1	Inspector of Scientific Supplies	300	15	500	451	436
3	3	Assistant Inspectors of Scientific Supplies	Two 200 / One 150	10 / 10	350 / 250	753	723
1	1	Chemist	250	15	400	342	327
2	2	Assistant Chemists	One 150 / One 70	10 / 7*l.* 10*s.* / 10	250 / 100 / 150	317	296
1	1	*Assistant Chemist	—	—	—	52	52
1	1	Shipping Surveyor and Adviser	500	20	600	545	525
1	1	*Surveyor of Shipments at Glasgow	—	—	—	108	108
1	1	Assistant Shipping Surveyor	200	10	300	300	300
1	1	Storeholder	120	7*l.* 10*s.*	200	182	175
1	1	Engineer	120	7*l.* 10*s.*	250	250	250
13	14	Inspectors of Stores (3)	250	10	350	4,602	4,377
17	17	Assistant Inspectors of Stores	150	5 / 7*l.* 10*s.*	200 / 250	3,113	3,297
1	1	*Examiner of Surgical Instruments (5)	—	—	—	200	200
1	1	*Examiner of Medical Stores (6)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	185	200
6	6	*Boy Clerks	15*s.* to 16*s.* a week.			239	239
		Stamp Branch.					
1	1	Supervisor of Stamps	230	10	320	256	250
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	220	220
1	1	Senior Examiner of Stamps	150	5	165	165	165
9	9	Examiners of Stamps	60	5	145	1,090	1,080
145	146				£	35,527	36,344
1	1	**Artificers and Labourers employed at the Store Depôt.*	—	—	—	81	81
158	158	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	—	—	12,678	12,602
2	2	**Charwomen temporarily employed at the Store Depôt.*	—	—	—	57	57
32	35	**Examiners and Tellers temporarily employed at the Stamp Branch.*	—	—	—	1,450	1,320
193	196				£	14,266	14,060

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—One Supervisor, 50*l.*; two Supervisors, 25*l.* each; Inspector of Machinery, 50*l.*; and two Inspectors of Stores, 50*l.* each.
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) Also receives an Indian Medical Pension of 292*l.* a year.
(6) Also receives an Indian Medical Pension of 365*l.* a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

CONTINGENCIES OF THE INDIA OFFICE.

	1915–16.	1914–15.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes	3,200	3,100	100	—
Repairs, Furniture, and Fittings	5,100	4,300	800	—
Coal and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	900	900	—	—
Postage (excluding Postage to India)	1,800	1,600	200	—
Telegrams (excluding Telegrams to India)	100	100	—	—
Travelling Expenses	200	200	—	—
Newspapers, Books, Parliamentary Papers, &c.	900	700	200	—
Advertisements	800	800	—	—
Stamps	100	100	—	—
Postal and Money Orders	300	400	—	100
Messengers' Uniforms	500	400	100	—
Messengers' Allowances for Night Watching	400	200	200	—
Pay of Police	200	200	—	—
Miscellaneous	1,600	1,300	300	—
£	16,700	14,900	1,900	100
NET INCREASE			£1,800	

CONTINGENCIES OF THE STORE DEPÔT.

Rates	1,100	1,000	100	—
Repairs, Furniture, and Fittings	1,400	1,600	—	200
Coal and Coke	300	350	—	50
Gas and Electric Lighting; and House Articles	400	350	50	—
Travelling Expenses of Officers of the Department	4,000	4,000	—	—
Professional Inspection	1,500	1,200	300	—
Carriage of Stores	200	300	—	100
Patterns	50	50	—	—
Advertisements	10	20	—	10
Pay of Police	150	150	—	—
Miscellaneous	790	780	10	—
Superintendence of the supply of Stamps for India	2,500	2,200	300	—
£	12,400	12,000	760	360
NET INCREASE			£400	

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1914–15.	Numbers. 1915–16.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1915–16.	1914–15.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	50	1,000	812	1,000
2	2	Senior Clerks	550	20	750	1,130	1,977
1	—	*Redundant Senior Clerk*					
2	3	Junior Clerks (1)	200	20	500	1,355	646
3	3	Staff Clerks — One	350	15	500	960	1,112
		Staff Clerks — Two	300	15	400		
10	10	Second Class Clerks	70	7*l.* 10*s.*	130	1,554	1,827
				10	200		
				10	300		
20	20				£	7,011	7,762
		DECREASE				£751	

(1) One receives an extra allowance of 100*l.*

WALTER BADOCK, *Accountant-General.*

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